PUTH ALONE TRIUMPHS PROCEEDINGS OF THE

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VOL. XXII.

No. 1.

PROCEEDINGS

OF THE

LEGISLATIVE COUNCIL

OF THE GOVERNOR OF MADRAS

OFFICIAL REPORT

THIRD SESSION OF THE SECOND LEGISLATIVE COUNCIL UNDER THE GOVERNMENT OF INDIA ACT

Tuesday, the 3rd February 1925



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MADRAS

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PERSONNEL OF THE GOVERNMENT OF MADRAS.

Governor of Madras.

His Excellency the Rt. Hon. the Viscount Goschen of Hawkhurst, G.C.I.E., G.B.E. Took his seat on 14th April 1924.

Members of the Executive Council.

1. The hon. Sir Arthur Rowland Knapp, R.C.I.E., C.S.I., C.B.E., I.C.S., Home Member. Took his seat on 1st April 1922 and is in charge of the following portfolios:—

Administration report.
Agency and Laccadives.
Air-craft.
Arms and explosives.
Civil supplies.
Court of Wards and Zamindars.
Criminal Tribes Act.
Depressed classes.
Ecclesiastical.
Emigration.
European education.
Foreigners.
Forests (including cinchona).
Government Houses
Jails.

Labour (including factories). Malabar affairs (including law and order in Malabar). Military. Passports. Pilgrims to the Hedjaz. Political (other than matters relating to Indian States). Press and registration of books. Railways. Reformatories. Rewards for saving life and property. household His Staff and Excellency the Governor.

2. The bon. Mr. CHETPUT PATTABHIRAMA RAMASWAMI AYYAR, C.I.E., Law Member. Took his seat on 12th February 1923 and is in charge of the following portfolios:—

Breach of Contract Act,
Certificate of age and qualification.
Civil Justice.
Criminal Justice (including petitions for mercy).
Elections.
Fortnightly report.
Electricity (including hydroelectric schemes).
Irrigation.

Landlord and tenant.

Magistracy.
Miscellaneous Judicial heads.
Police including Criminal Investigation Department.
Report on matters of political and administrative importance.
Regulation of medical and other professional qualifications and standards.
State prisoners.
Translators to Government.

3. The hon. Mr. R. A. GRAHAM, C.S.I., I.C.S., Finance Member. Took his seat on 26th April 1924 and is in charge of the following portfolios:-

Central subjects—

Archæology and Epigraphy. Customs (including trade).

Income-tax.

Marine.

Meteorology.

Opium.

Post Office.

Salt.

Telegraphs and telephones.

Conduct of business in Council.

Finance.

General (i.e., questions of a general nature which cannot be allocated to any particular department).

Government Servants' Conduct

Rules.

Indian Civil Service—Questions other than leave and appointments.

Move of Government to the Hills.

Office procedure.

Pensions.

Petition rules—General questions. Publicity including Editors' Table. Public Services Commission and service questions including examinations and special tests

and land returns. Reforms—not being legislative.

Warrant of precedence.

4. The hon. Mr. N. E. Marjoribanks, c.s.i., c.i.e., I.C.S., Member in charge of Revenue. Took his seat on 27th December 1924 and is in charge of the following portfolios:-

Boilers.

Census. Constitution districts, of

divisions and taluks.

Economic condition (including

prices and wages).

Famine.

Escheats.

Land Revenue.

Mines.

Pounds and special funds

Stamps.

Treasure trove.

Wild animals.

Yeomiahs and hereditary pensions.

Ministers.

1. The hon, the Raja of Panagal, Minister for Local Self-Government. Took his seat on 19th November 1923 and is in charge of the following portfolios:—

Adulteration of foodstuffs.

Local.

Medical.

Municipal.

Light-feeder Railways and

Tramways. Public Health.

Religious

Charitable

Endowments.

2. The hon. Rao Bahadur Sir A. P. PATRO, Kt., Minister for Education and Public Works. Took his seat on 19th November 1923 and is in charge of the following portfolios:-

Education.

Excise.

3. The hon. Diwan Bahadur T. N. SIVAGNANAM PILLAI Avargal, Minister for Development. Took his seat on 19th November 1923 and is in charge of the following portfolios:—

Agriculture.

Co-operative Societies.

Fisheries.

Industries. Veterinary.

Weights and Measures.

PRINCIPAL OFFICERS OF THE MADRAS LEGISLATIVE COUNCIL.

President.

The hon. Diwan Bahadur L. D. Swamikannu Pillai Avargal, c.i.e., i.s.o.

Deputy President.

M.R.Ry. Diwan Bahadur P. KESAVA PILLAI Avargal, C.I.E.

Panel of Chairmen.

M.R.Ry. A. Ramaswami Mudaliyar Avargal. Sriman Sasibhushan Rath Mahasayo. Khan Bahadur Haji Abdullah Haji Qasin Sahib Bahadur. M.R.Ry. Rai Bahadur T. M. Narasimhacharlu Garu.

Secretary to the Council.

M.R.Ry. Rao Bahadur R. V. KRISHNA AYYAR Avargal, B.A., M.L.

Assistant Secretary to the Council.

M.R.Ry. C. Satagopa Achariyar Avargal, B.A.

ALPHABETICAL LIST OF MEMBERS OF THE MADRAS LEGISLATIVE COUNCIL.

	Name of member.	Name of constituency.
1.	Abbas Ali Khan Bahadur	Madura, Trichinopoly cum Srirangam M. Urban.
2	Abdul Hye Sahib Bahadur	Ceded Districts M. Rural.
3.	Abdul Wahab Sahib, Munshi	Northern Circars M. Rural.
4.	Abdulla Ghatala Sahib Bahadur	North Arcot cum Chingleput M.
	(Council Secretary).	Rural.
5.	Adinarayana Chetti, T	North Arcot NM. Rural.
	Anjaneyulu, P	Guntur NM. Rural.
	Ankinedu Prasad Bahadur, S. R. Y.	Northern Landholders II.
	Appavu Chettiyar, D	Salem NM. Rural.
	Ari Gowder, II. B	Nilgiris NM. Rural.
	Arpudaswami Udayar, S. (Council Secretary).	Tanjore, Trichinopoly cum Madura Indian Christian.
	Arumuga Nadar, P. K. S. A	
	Bhanoji Rao, A. V.	Vizagapatam NM. Urban.
18.	Biswanath Das Mahasayo, Sriman	Ganjam NM. Rural.
14.	Chidambara Nadar, A. Congreve, C. R. T.	Madura NM. Rural.
10.	Cong Formandez Bas Bahadar	Madras Planters.
10.	Cruz Fernandez, Rao Bahadur.	
17.	Davies, R. W	NOMINATED. (Secretary to Government, Finance Department.)
18	Davis, J. A	NOMINATED for A - 7 I - 1:
19.	D 1 1 37	NOMINATED for Anglo-Indians. NOMINATED for Adi-Andhras.
20	Ellappa Chettiyar, Rao Sahib S.	Salem NM. Rural.
$\tilde{2}1.$	Ethirajulu Nayudu, Diwan	Guntur N -M Rural
3000 10 0	Bahadur P. C.	Gunda Iv. II. Italiai.
22.	Gangaraju, M	Kistna NM. Rural.
23.	Ghouse Mian Sahib, Muhammad.	Central Districts M. Rural.
24.	Gopala Menon, C	S.I. Chamber of Commerce.
25.	Gopalan, Rao Sahib P. V	NOMINATED for Mukkuvans or
0.0	0 1 TOS TOS	Fishermen
	Graham, c.s.i., I.C.S., The hon. Mr. R. A.	
27.	Guruswami, L. C	NOMINATED for Arundhateyas.
28.	Haji Qasim Sanib Bahadur,	South Kanara M. Rural.
10.12	Khan Bahadur Haji Abdullah (Chairman).	
	Kesava Fillai, c.r.E., Diwan Baha- dur P. (Deputy President).	Anantapur NM. Rural.
3 0.	Khalif-ul-lah Sahib, Khan Bahadur P.	Madura cum Trichinopoly M. Rural.
31.	Knapp, K.C.I.E., C.S.I., C.B.E.,	EX-OFFICIO
	I.C.S., The hon. Sir Arthur.	
32.	Koti Reddi, K	Cuddapah N - M Bural
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	Name of member.	Name of constituency.
3 3.	Krishna Rao Pantulu, Rao Bahadur A. S.	Nellore NM. Rural.
34.		Malabar cum Anjengo NM. Rural.
35.		North Arcot NM. Rural.
	Kuppuswami, J. Legh, c.i.e., I.C.S., E. W	Guntur NM. Rural. NOMINATED. (Secretary to Government, Revenue Department.)
39. 40. 41. 42.	Marakkayar, V. Hamid Sultan. Marjoribanks, c.s.i., c.r.e., I.C.S.,	Malabar cum Anjengo NM. Rurál NOMINATED for Adi-Dravidas. South Kanara NM. Rural. NOMINATED for Lingayats. Tanjore M. Rural.
44. 45. 46. 47.	The hon, Mr. N. E. Marthandam Pillai, P. N. Maruthavanam Pillai, C. Mathai, Dr. John Moidu Sahib, T. M. Moore, c.i.e., P. L.	EX-OFFICIO. Tinnevelly NM. Rural. Tanjore NM. Rural. NOMINATED. Malabar cum Anjengo M. Rural. NOMINATED. (Secretary to Government, Local Self-Government)
50. 51.	Muniswami Nayudu, B.	Department.) Madras M. Urban, Ramnad cum Tinnevelly M. Rural, Chittoor NM. Rural, Nattukottai Nagarathara
54. 55. 56.	Narasimbacharlu, Rai Bahadur T. M. (Chairman).	
	Narasimha Raju, Rao Bahadur C. V. S.	Vizagapatam NM. Rural.
	Narayanan Nambudripad, Rao Bahadur O. M.	
	Narayanaswami Pillai, T. M Natesa Mudaliyar, Rao Bahadur C.	Trichinopoly NM. Rural. Madras NM. Urban.
		Madras Trades. NOMINATED for Maruthuvakulars (Barbers).
	Paddison, c.s.r., I.C.S., G. F Pantulu Ayyar, V., alias Ven-	Do. (Commissioner of Labour and Protector of the Depressed Classes.) Tanjore NM. Rural.
	katarama Ayyar.	Madras European.
	Patro, The hon. Rao Bahadur Sir A. P. (Minister).	Ganjam NM. Rural.
67.	Peddiraju, P	Kistna NM. Rural.

Name of member.

Name of constituency.

Name of member.	
68. Ponnuswami Nayudu, C 69. Ponnuswami Pillai, K. S	Madura NM. Rural. NOMINATED for Protestant Christians.
70. Prabhakaran Tampan, K	West Coast Landholders. NOMINATED for Adi-Andhras.
72. Qadir Muhi-ud-din Sahib, Janab	
Muhammad. 73. Raghuchandra Ballal, K	NOMINATED for Jains. Northern Landholders I.
74. Raja of Kurupam 75. Raja of Panagal, The hon, the (Minister).	North Central Landholders.
76. Raja of Ramnad 77. Rajan, P. T	Southern Landholders. Madura NM. Rural.
78. Rajappa Tevar, P. S	NOMINATED for Kallars.
79. Rama Rao, Rao Sahib U.	South Kanara NM. Rural.
80. Ramachandra Ayyar, T. R., Diwan Bahadur.	NOMINATED for Malabar Tenancy Bill.
81 Ramaohandra Reddi, B	Nellore NM. Rural.
82. Ramachari, Rao Sahib K. V	Madura NM. Urban.
83. Ramalinga Chettiyar, Rao Bahadur T. A.	
84. Ramalinga Reddi, C	Chittoor NM. Rural.
85. Raman, Rao Bahadur P.	NOMINATED for Tiyyas. NOMINATED for Malabar
86. Raman Menon, K. P	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
	Tenancy Bill.
87. Ramaswami Ayyar, c.r.E., The hon. Mr. C. P.	EX-OFFICIO.
88. Ramaswami Mudaliyar, A. (Chairman).	Chingleput NM. Rural.
89. Rameswara Rao, G	Anantapur NM. Rural.
90. Ranganatha Mudaliyar, A	Bellary NM. Rural.
91. Ratnaswami, M	Central Districts Indian Christian,
92. Rencontre, A. E	Anglo-Indian.
93. Ross, Thomas McKenzie	Madras Chamber of Commerce.
94. Sagaram, P	NOMINATED for Setti-Balijas.
95. Saldanha, J. A	West Coast Indian Christian. Northern Circars Indian Christian.
96. Samuel, J. D	Kurnool NM. Rural.
97. Sarabha Reddi, K	Kistna NM. Rural.
98. Sarvarayudu, K 99. Sasibhushan Rath Mahasayo,	Ganjam NM. Rural.
Sriman (Chairman).	
100. Satyamurti, S	Madras University. Kistna NM. Rural.
101. Seetayya, M	m : 1 : 1 - 37 36 m 3
102. Seturatnam Ayyar, M. R 103. Simpson, Kt., Sir James	Madras Chamber of Commerce
- 01 D 11 T	South Arcot NM. Rural.
104. Sitarama Reddi, K 105. Siva Rao, P	TO 11 NT M TO 1
106. Sivagnanam Pillai, The hon.	
Diwan Bahadur T. N. (Minister).	
107. Srinivasa Ayyangar, R	South Arcot NM. Rural.
108. Srinivasan, R	NOMINATED for Adi-Dravidas.
Septiminary Company of the Company o	20 CONTRACTOR OF THE PROPERTY

	Name of member.	Name of constituency.				
	Subbarayan, Dr. P Subrahmanya Pillai, K. Chavadi.	South Central Landholders. Tinnevelly cum Palameottah NM. Urban.				
	Sundaramurti, Rao Sahib P.V. S. Suryanarayanamurti Nayudu, Diwan Bahadur K.	NOMINATED for Adi-Dravidas. Cocanada NM. Urban.				
113.	Swamikannu Pillai, c.i.e., i.s.o., The hon. Diwan Bahadur L. D.	NOMINATED. (President, Legislative Council.)				
114.	Symons, O.B.E., I.M.S., Major-General Thomas Henry.	NOMINATED.				
	Tangavelu Pillai, Rao Sahib T. C. (Council Secretary).	Trichinopoly cum Srirangam NM. Urban.				
	Tanikachala Chettiyar, Rao Bahadur O.	Madras NM. Urban.				
	Tyagaraya Chettiyar, Kt., Diwan Bahadur Sir P.	Madras NM. Urban.				
118.	Uppi Sahib, K	Malabar cum Anjengo M. Rural.				
	Veerian, R	NOMINATED for Adi-Dravidas.				
120.	Vellingiri Gounder, V. C					
	Venkatachala Padayachi, K	(보기) 프리딩의 시작하다 시작 (보기) 전 경기 전 전 전 전 전 전 전 경기 전 보기 (보기 보기 보				
		Madras NM. Urban.				
		Vizagapatam NM. Rural. NOMINATED (Advocate-General).				
	Venkataramana Ayyangar, C. V.	### ###				
	Venkataranga Reddi, Rao					
120.	Bahadur C.	Transor IV. III. IVIIII.				
127	Venkataratnam, B	Godavari NM. Rural				
128.	Venkatareddi Nayudu, Kt., Rai	Godavari NM. Rural.				
	Bahadur Sir K.					
129.	Vijiaraghava Mudaliyar, Diwan Bahadur W.	North Arcot NM. Rural.				
130.	Virappa Chettiyar, Rao Bahadur P. K. A. C. T.	Ramnad NM. Rural,				



PROCEEDINGS OF THE MADRAS LEGISLATIVE COUNCIL.

OFFICIAL REPORT.

Third Session of the Second Council under the Government of India Act, 1919.

VOLUME XXII.

Tuesday, the 3rd February 1925.

The House met at 11 o'clock, Mr. President (the hon. Diwan Bahadur L. D. SWAMIKANNU PILLAI Avargal, c.i.E., i.s.o.) in the chair.

NEW MEMBER.

Janab Muhammad Qadir Muhi-ud-din Sahib Bahadur was duly sworn in.

II

POINT OF ORDER REGARDING OATH OF ALLEGIANCE.

[Note. -An asterisk (*) at the commencement of a speech indicates revision by the Member.]

- Mr. S. Satyamurti:- "On a point of order, Sir. I should like your ruling on the matter as to whether the hon. Mr. Marjoribanks may take his seat here without taking the oath of allegiance to the Crown. Are you ruling, Sir, that because he has taken his oath elsewhere he can take his seat in this Council without taking the usual oath of allegiance here?"
- * The hon, the PRESIDENT:-" The hon. Member will have noticed that the rule regarding the oath of allegiance does not refer to ex officio members. The rule reads: 'Every person who is elected or nominated to be a member of the Council shall, before taking his seat, make, at a meeting of the Council, an oath or affirmation of his allegiance to the Crown, etc.' The hon. Member, Mr. Marjoribanks, has neither been elected nor nominated,"
- * The hon. Mr. C. P. RAMASWAMI AYYAR:-" With your leave, Sir, I may refer to page 143 of the Council Manual where rule 3 gives the categories of members that compose the Council. That will make the position clear. 'The Legislative Council shall consist of-
 - (1) the members of the Executive Council ex officio;
 - (2) ninety-eight elected members; and
 - (3) such number of members nominated by the Governor, etc."
- Mr. S. SATYAMURTI:-" May I read out the portion which has been omitted by the hon. the Law Member: 'such number of members nominated by the Governor as, with the addition of the members of the Executive Council, shall amount to twenty-nine.' My submission now is that nominated members include both nominated members and also members of His Excellency's Executive Council. I leave it to you, Sir, to give your opinion any way."

III

ELECTION OF THE PRESIDENT.

* The hon. the PRESIDENT: -- "His Excellency the Governor having fixed this day for the election of a President, the ballot will now take place under the rules framed by the Government of India. I do not know if any hon. Members will feel surprised that contrary to the intention of the House when it framed the Standing Order regarding the election of the President the Chair is being taken now by the outgoing President. But as the rules more recently framed by the Government of India supersede our Standing Orders I take it, and I have taken some opinion in the matter which agrees with mine, that I have no option, much as it is against my will, in the matter of presiding to-day. I have to do all that the rules require me to do. 'On the date fixed for election the outgoing President shall fill the office of President; and if the Presidentship is vacant, the Deputy President or Chairman, as the case may be, shall read out to the Council the names of the members, etc."

Mr. S. Satyamurt: - "Before the balloting takes place, may I ask a few questions, Sir? The rule made by the Government of India says that 'on the date fixed for election the outgoing President, or, if the office of President is vacant, the Deputy President or Chairman, as the case may be, shall read out to the Council the names of the members who have been duly nominated together with those of proposers and seconders, and if only one member has been so nominated, shall declare that member to be elected.' No names have been read now, and that is the first question.

"My second question is this. May I ask the hon, the Leader of the House as to whether the Government has given or proposes to give any lead in the matter or as to what their decision is? I am very anxious to know that, as I am sure, the House will be influenced by that."

* The hon. the PRESIDENT:- "I am obliged to the hon. Member for pointing this out. The newly made Legislative Council rule 3 says that on the date fixed for election, the outgoing President or, if the office of President is vacant, the Deputy President or Chairman, as the case may be, shall read out to the Council the names of the members who have been duly nominated together with those of their proposers and seconders I have therefore to announce the names of the members who have been duly nominated for the post of President together with those of their proposers and seconders :-

Member nominated.

Proposers.

Seconders.

Diwan Bahadur L. D. Swami- Mr. S. Arpudaswami Udayar. kannu Pillai.

., C. Muttayya Mudaliyar. ., P. C. Ethirejulu Nayudu.

,, J. A. Saldanha " J. D. Samuel,

Mr. P. N. Marthandam Pillai.

Mr. A. Murugappa Chetti. Mr. Cruz Fernandez. Mr. Muhammad Ghouse Mian.

Mr. R. Srinivasan. Rao Bahadur A. S. Krishna Mr. Sami Venkatachalam Mr. U. Rawa Rao. Rao Pantulu, Chetti.

"On the second question put by the hon, the Member for the University as to whether Government would give a lead, I would rule that, inasmuch as the voting is to be by secret ballot I cannot allow the Government or anybody else to give a lead " (hear, hear).

Hon. Members then proceeded to record their votes.

After some discussion the following arrangement was adopted in regard to balloting. The Members on the right side of the hon, the President went to the cubicle provided on that side and were supplied with ballot papers by the Secretary. Each one of them then went into the cubicle and after recording his vote, deposited his voting paper in the ballot box placed at the entrance. After the Members on the right side had voted, the ballot box was removed to the left of the hon, the President where a similar cubicle was provided. 'The Members on the left side of the hon, the President then went into this cabicle and, after getting the voting papers from the Secretary and recording their votes in that cubicle, similarly deposited their voting papers in the ballot box. This function lasted till 12 noon when the box was sealed with a lock and placed before the President. He then ordered that the counting of the ballot papers should be proceeded with and appointed for the purpose two tellers—one the Leader of the House and another the Leader of the Opposition. The Secretary read out the name of the candidate for whom each vote was recorded and handed the voting paper to the Leader of the House who put it in one of the trays provided for the purpose. The votes were then counted and the result was announced by the Leader of the House. M.R.Ry. Diwan Bahadur L. D. Swamikannu Pillai Avargal obtained 64 votes and M.R Ry. Rao Bahadur A. S. Krishna Rao Pantulu 42 votes. Four voting papers were found blank. The hon, the President intimated that he would intimate the result of the election to His Excellency the Governor for approval.

The next item of business was then proceeded with with the Deputy President in the chair.

IV

QUESTIONS AND ANSWERS.

[Order made by the President of the Madras Legislative Council under Standing Order No. 15 on the 4th December 1924—

1. Starred questions to be put at a meeting of the Council with their answers shall be printed and placed on the Council table an hour before the President takes his seat.

The Secretary shall call out the name of each interpellator in the order in which the names are printed, specify the serial number of his question and make a sufficient pruse to give him or any other member a reasonable opportunity of rising in his place and putting a supplementary question. Supplementary questions must be put immediately after the principal questions to which they relate.

2. If a member responsible for a starred question happens to be absent when it is called, it will be open either to him or to any other member to put supplemental questions thereon after the other starred questions for the day have been answered, provided question-time is not thereby exceeded.

3. Questions, not starred, will not be called in Council, but they will be printed with their answers and placed on the table of the House along with the list of started questions. Oral supplementary questions will not be allowed in regard to unstarred questions.]

STARRED QUESTIONS.

Depressed classes.

Report on the recent Kalpathy Car festival incident.

* 1 Q.—Mr. R. VEERIAN: Will the hon, the Home Member be pleased to state—

(a) whether the Government have already called for the full report from the Subdivisional Magistrate of Palghat regarding the recent Kalpathy Car festival incident that took place on the 13th November 1924;

(b) if so, whether they will be pleased to lay a copy of the report on

the Council table; (c) whether the Government have already taken any steps against those who misbehaved and molested the depressed classes during the time;

(d) why prohibitory order was served only on the depressed classes by

the Subdivisional Magistrate; and

- (e) why the spirit of the G.O. No. 2660, L. & M., dated 26th September 1924, was not given effect to?
 - A.—(a) & (b) The Government do not think it necessary to publish the reports submitted by the local officers.

(c) No.

- (d) & (e) The Subdivisional Magistrate took the action which seemed to him in the circumstances best fitted to prevent a further breach of the peace.
- Mr. R. VEERIAN: "With reference to clause (e) of my question, my question is one and the answer is altogether quite different. May I therefore know, Sir, whether the Government Order authorizes the Magistrate or others to prevent members of the depressed classes when they pass through the public roads and pathways whenever they like?"
 - The hon, Sir Arthur Knapp:—"I am afraid I do not quite understand the point. There are two Government Orders and I do not know which he is referring to.'
- Mr. R. Veerian:—"With reference to clause (e), I have put the question in connexion with the G.O. No. 2660, dated 26th September 1924."
 - The hon. Sir ARTHUR KNAPP:—" Seeing, Sir, that the hon. Member was himself a party to the resolution that gave rise to this Government Order, he knows its purport perfectly well."
- Mr. R. VEERIAN: "Sir, what I am asking is whether the Government Order has been issued to benefit or oppress the depressed classes."
- Diwan Bahadur M. Krishnan Nayar:—" With reference to clauses (a) and (b) the answer given is that the Government do not think it necessary to publish the information. May I know if they have any objection to do so?"
 - The hon. Sir ARTHUR KNAPP: "I am sure, Sir, the hon. Member will realise that in this matter, it is desirable for Government not to aggravate but rather to mitigate as much as they can feelings on both sides. On that ground I think it is preferable not to lay the report on the table."

Diwan Bahadur M. Krishnan Nayar:—"I perfectly agree that it must be the policy to mitigate feelings on such a matter as this. But I want to know if the report contains matters of such a nature."

The hon. Sir Arthor Knapp:—" It contains reflections on the conduct of one party or other."

Diwan Bahadur M. Krishnan Nayar:—"With reference to clause (c) is the hon. Member aware that these occurrences have been recorded as offences?"

The hon. Sir ARTHUR KNAPP :- "I have no information."

Diwan Bahadur M. Krishnan Nayar:—"Will the hon. Member call for information?"

The hon. Sir Arthur Knafp:—"I do not quite understand what the suggestion is. If the police have recorded them as crimes they must, I suppose, be taking proceedings."

Diwan Bahadur M. Krishnan Nayar:—"Seeing there has been considerable delay in any proceedings if they have been recorded, I suggest that information may be called for on this point."

The hon. Sir Arthur Knapp:—"If any person has been assaulted it is quite open for him to lodge a complaint. I imagine that the fact is that the good sense of the persons concerned has prevented them from going to court."

Mr. R. Veerian:—"With reference to clause (c), are the Government satisfied that such unlawful crimes have been properly dealt with?"

The hon. Sir Arthur Knapp:—" Does my hon. Friend ask me if I am satisfied?"

Mr. R. Veerian:—"I want to know if proper steps have been taken on those persons who have molested or misbehaved with the depressed classes."

Rao Bahadur O. M. NARAYANAN NAMBUDRIPAD:—" May I know if it is a fact that the Government Order to prevent further breach of peace was not given effect to?"

Water-supply to the depressed classes of Minakshivalasu village, Coimbatore.

- *2 Q.—Mr. R. Veerian: Will the hon. the Home Member be pleased to state with reference to question No. 573 answered at the meeting of the 10th October 1924 regarding the water-supply to the depressed classes of Minakshivalasu village, Coimbatore, whether the Government will be pleased to lay a copy of the complete report that has already been called for on the table of the Council?
 - A.—The report of the Collector of Coimbatore is placed on the table.
- Mr. R. Veerian:—"With reference to the main question may I know whether and if so why the village officers took part in distributing pamphlets in order to bring the matter to such excesses of ill-feeling between one party and another?"
 - The hon. Sir ARTHUR KNAPP:—"I am afraid I do not again quite follow the hon. Member. I do not see any evidence of the village officers taking any part."
- Mr. R. Veerian:—"In the latter part of the report it is stated that 'on the whole I find that there is nothing to show that the village officers of Poppini have, in any way, used their official influence to the detriment of the Adi-Dravidas in question'. Sir, it is certain that they have taken part in the distribution of pamphlets. I want to know whether these village officials are allowed to distribute pamphlets."

[•] Printed as Appendix I on pages 75-76 infra.

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The hon. Sir Arthur Knapp:—"I want to know to what passage my hon. Friend is referring me."

Mr. R. Veerian:—"I want to know whether the Government are aware if such distribution took place and if so whether they are allowed to take any part in the same"

The hon. Sir Arthur Knapp :-- "The Government have no information at present."

Emigration.

Recruitment of labour to Assam.

- *3 Q.—Mr. S. Satyamurt: Will the hon, the Home Member be pleased to state—
- (a) whether his attention has been drawn to the statement in the letter of the Government of Assam to the Government of Madras, dated 1st August 1924, in which a statement occurs 'that it is possible that the men were of an unsuitable type for recruitment to Assam' and whether the matter is being investigated by the Government;
- (b) whether his attention has been drawn to a statement contained in the letter of the 18th August 'that some of the immigrants were not of the labouring class' and the reasons why this happened; and
- (c) whether the figures given in the report appended to the letter of the Government of Assam, dated the 9th of October 1924, as regards wages are correct and, if so, whether the wages are sufficient to keep body and soul together?
 - A.—(a) & (b) It is a fact, as explained in the course of a recent debate in this House, that some of the labourers who went to Assam from the Ceded districts were of an unsuitable type, inasmuch as they were not accustomed to agricultural work. The Assam Labour Board is alive to the desirability of avoiding a recurrence of this incident. The cases however where the recruiting agency were deceived into passing such men were comparatively few and the great bulk of the labourers appear to have been men suited for labour on the estates. No further investigation on this particular point is being made.
 - (c) From the paper referred to by the hon. Member himself it will be seen that the rates, Rs. 7 for a male and Rs. 6 for a female labourer, represent the amount paid when the labourer does only the minimum daily task, occupying a few hours in the day. Anyone who chooses to do a full day's work, such as he would do in his own home, receives much more. It has already been stated in this House that in some gardens at least Rs. 7 for a man is certainly a living wage, more particularly when he can buy his rice at considerably below market rates.

Mr. S. Satyamurt:—" Sir, with reference to the answer to clauses (a) and (b), may I ask the hon. the Home Member whether to his knowledge any steps have been taken, apart from their being alive to the fact that a great bulk of them seem to have been men unsuited for labour on estates?"

- The hon. Sir Arthur Knapp:—"I understand that it is the local agents who are mainly responsible for allowing these unsuitable persons to go. I should like to point out that the last thing the employers want is to waste money on taking unsuitable men to Assam."
- Mr. S. Satyamurt:—"With reference to the answer to clause (c), may I know approximately what is meant by the words 'much more'? Assuming that he does a full day's labour, what will he get?"
 - The hon. Sir Arthur Knapp:—"I think I mentioned these figures on the occasion of the debate recently on this matter. I gave Rs. 15 as the average for men and Rs. 9 for women but I have now reason to think that the latter figure is too low."
- Mr. S. Satyamurti:—"Only one more question, Sir. Will the hon, the Home Member give us an idea as to what the concession rate is?"
 - The hon. Sir Arthur Knapp:—"If I may be permitted to speak from memory, I think about Rs. 3 per maund is the concession rate at which rice is generally supplied to the Assam labourers."

European Education.

Levy of higher fees on Indian boys in European schools.

- 4 Q.—Mr. S. SATYAMURTI: Will the hon. the Home Member be pleased to state—
- (a) whether he has completed his investigations into the grounds on which higher fees are being levied on Indian boys in European schools;

(b) if so, the result of the investigations and the action, if any, proposed

to be taken by the Government; and ...

- (c) if not, when the investigations are expected to be completed?
- A.—The investigations have been completed. A copy" of G.O. No. 1893, Law (Education), dated 4th December 1924, which contains the orders issued by the Government in the matter is placed on the table.
- Mr. S. Satyamurti:—"With reference to the answer to this question, I am referred to Appendix II at page 77. May I ask the hon, the Home Member to say with reference to the first paragraph whether he can give us the number or the nature of cases in which the discrimination cannot be justified on the ground of extra work?"
 - The hon. Sir Arthur Knapp:—"I am afraid I cannot give the figures. Differential rates have been charged in cases that were said to involve extra teaching work. But I cannot say exactly how many"
- Mr. S. Satyamurt:—" May I ask if the Government have issued orders to stop any such discrimination where it could not be justified on any grounds of extra work?"
 - The hon. Sir Arthur Knapp:—"That, I think, is clearly the purpose of the order. We have recognized that principle except in cases where there are endowments or benefaction set apart for special classes of children. Apart from that and apart from the cases where it is proved that extra work is involved, it is clear we do not allow discrimination."

a Printed as Appendix II on page 77 infra.

- Mr. S. Satyamurti:—"I want some light being thrown on it, Sir. No two pupils could be said to possess the same amount of average intelligence. Then, how is this extra work to be justified in the case of pupils who are so backward in English as to require special tuition?"
 - The hon. Sir Arthur Knapp:—"I think, Sir, for all practical purposes the position is perfectly clear. The tuition is given in English and generally children with a sufficient knowledge of English are admitted. If it is found that the knowledge of English of a particular pupil is not up to the necessary standard then it would be legitimate to charge some extra amount for the tuition that has to be given. Otherwise we do not recognize discrimination."
- Mr. S. Satyamurti:—" Europeans, for instance, may also be backward in English. May I take it that this extra cost is collected from them as well as from Indian boys?"
 - The hon. Sir Arthur Knapp:—"It is not the Government that actually collect the charges. All we can say is we shall not allow such fees to be charged except under certain specified circumstances."
- Mr. S. Satyamurti:—"I do not ask the Government to do such a thing. I am only asking if such a fee is being collected from European pupils also whose English knowledge happens to be defective."
 - The hon. Sir Arthur Knapp:—"I can only say that it is hardly possible to go into details like that. We have made it perfectly clear that there should be no discrimination on racial grounds. I may suggest to the hon. Member to accept that without attempting to go further into all these details."
- Mr. S. Satyamurti:—"Sir, the difficulty is that I am very much accustomed to finding Government Orders being flouted by those concerned. I therefore would ask the hon, the Home Member to kindly lay the order on the table of this House making it clear that the Government will not countenance any such discrimination on racial grounds."
 - The hon. Sir ARTHUR KNAPP:—" The responsibility, I think, rather rests with the Inspector than with the Director of Public Instruction."
- Mr. A. Ranganatha Mudaliyar:—" May I know if the extra cost for special tuition is restricted only to English or applies to any other subjects also."
 - The hon. Sir ARTHUR KNAPP:—" Only to English."
- Mr. M. Ratnaswam: —" What kind of action do Government propose to take against schools that do not follow this order?"
- Mr. C. V. Venkataramana Ayyangar:—"The difficulty is this. Who is to judge of the additional expenditure? I am quite sure that there will be a number of cases where this difficulty will arise. I want to know who is to judge and will it not be better that before any extra cost is ..."
- The Deputy President:—"I want to know if the hon. Member is making a speech or asking a supplementary question."
- Mr. C. V. VENKATARAMANA AYVANGAR:—"I am putting a series of supplemental questions in a speech, Sir."

The Deputy President:--"I am afraid such a thing is not contemplated by the rules."

Mr. C. V. Venkataramana Ayyangar:—" May I know whether there is any objection to just lay down a rule by which permission is to be given by the Inspector of Schools or so?"

The hon. Sir Arthur Knapp:—"I am quite prepared to issue some such instruction. But I would like to draw the hon. Member's attention to another side of the matter. If we place too great a restriction on the managers of schools it may be that we shall drive them into refusing Indian pupils altogether. After all, a manager must have some discretion as to choosing his pupils when he has only a limited number of vacancies. It is not desirable therefore to press this particular point too far."

Rao Sahib P. V. Gopalan:—"Will the hon, the Home Member be pleased to lay on the table of the House a list of European schools which have not got any endowments set apart for European education? In such institutions the Indian boys have to pay double fees. I just want to have a list so that we might know whether we have to pay single or double fees in such schools."

The hon. Sir Arthur Knapp:—"Surely, Sir, it would serve my hon.

12-30 p.m. Friend's purpose equally well if he would select his school and then asertain what its fees are."

Rao Sahib P. V. Gopalan:—"May I know, as a matter of fact, Sir, whether there is any single institution which goes under the name of European Association and which does not receive anything either from some Christian Mission or some other association? That has been used by the Inspectors of Schools to shut our mouths?"

The hon. Sir Arthur Knapp:—"I admit that it may be possible that this Government Order may be inoperative because all the schools have endowments. If I find the circumstances as stated by the hon. Member, we will reconsider the Government Order."

Mr. S. Satyamurt:—"Is it open to any individual school to do what it likes regarding individual students? May I know whether the Government will view that with equanimity or whether they have any policy regarding the admission of Indian boys into European schools?"

The hon. Sir Arthur Knapp:—"I am not prepared to state a policy but Government will certainly not adopt the course of forcing a student into a school when his knowledge is not sufficient to understand the language in which the subjects are taught."

Rao Sahib P. V. Gopalan:—"May I ask whether when the circumstances just stated do not exist the Government have any policy to announce in regard to the action to be taken against schools which do discriminate merely on account of race?"

Mr. G. Rameswara Rao:—"May I know whether this extra fee for tuition is taken in the lowest class or in all classes?"

The hon. Sir ARTHUR KNAPP:—"The question does not arise."

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Rao Sahib P. V. Gopalan:—"I have got some boys who have got 80 per cent or more than what the European boys in English have got. Are they to be considered backward? I am paying double fees even when they have got higher proficiency in English."

Voting in the Legislative Council.

Alleged influence of the Labour Commissioner on the nominated members of the Legislative Council.

- * 5 Q.—Mr. S. SATYAMURTI: Will the hon. the Home Member be pleased to state—
- (a) whether at any time the Labour Commissioner has sought to influence the nominated members of the Council;

(b) whether Mr. Paddison at any time spoke to the hon, Lieut, Madurai about his having voted against the Government in a particular division; and

- (c) whether there is any arrangement under which Mr. Paddison is to act as a whip for the Government in relation to the nominated members of the Council?
 - A.—(a) & (b) The Government have no information.
 (c) The answer is in the negative.
- Mr. A. Ramaswami Mudaliyar: -- On a point of order, Sir, I should like to ask you how this question has been admitted."
- Mr. S. Satyamurti:—"May I submit a point of order? Unless I consent to yield my hon. Friend has no right, Sir, to take my place."

The Deputy President:—"Never mind, he has raised a point of order Let him have his say."

- Mr. 8. Satyamurti:—"I do not want to yield my place to my hon. Friend. I follow the precedents of the House of Commons and the Assembly."
- Mr. A. Ramaswami Mudaliyar:—"I have also followed the precedents both in the House of Commons and in the Assembly and any member who raises a point of order should take the precedence. This particular question is not admissible under the Standing Orders."
- Mr. C. Ramalinga Reddi:—"May I know whether a question having been once admitted it is open to any member to raise a point of order regarding its admissibility?"
- Mr. A. Ramaswami Mudaliyar:—"This is the only occasion on which I can raise a point of order. It is only when it is on the agenda that I can raise a point of order. It has not yet been answered. It has been printed and placed into our hands. When the question is called either by the Secretary or the Assistant Secretary that is the stage at which I can object. Though the printed copy says what the answer is it is still open to us to say that this particular portion can be shut out from the proceedings of the Council."

The DEPUTY PRESIDENT:—"I am afraid it is too late to raise that point of order. There it is and the answer is given."

Mr. S. Satyamurti:—"I am much obliged. I am sure the hon, the Home Member realizes, especially as he is the Leader of the House...

The DEPUTY PRESIDENT: "May I beg of you to ask the question and not to make a speech?"

Mr. S. Satyamurti:—"I have finished my speech and I will now put the question. I would ask the hon, the Home Member the reasons why Government did not collect the information on such a simple and easy matter."

The hon. Sir Arthur Knapp:—"I do not think it is incumbent on the Government to inquire of Mr. Paddison as to what he has done personally. The answer was given that as Labour Commissioner or as an official he had certainly not done what is suggested. What private conversations he may have had with members, including the hon. Member for the University, I do not propose to ask."

Mr. S. Satyamurt: —" I believe Mr. Paddison and I are great friends. I am simply asking whether I can take it as the answer of the Government that the Labour Commissioner has never sought to influence the nominated members of this Council."

The hon. Sir ARTHUR KNAPP:—"The Labour Commissioner is not authorized by Government to influence votes."

Mr. S. Satyamurti:—"May I therefore ask if, when the Government has not authorized any official to influence and still an allegation is made, the Government will shut its eyes?"

The hon. Sir Arthur Knapp:—"May I ask whether an allegation is made?"

Mr. S. SATYAMURTI :-- "The allegation is in the question."

The hon. Sir Arthur Knapp:—" May I ask whether the hon. Member takes responsibility for the allegation?"

Mr. S. Satyamurti :—"It is in the form of the question. I do not understand the argument."

The hon. Sir Arthur Knapp:—"I must decline to contradict an allegation which has not yet been made. The hon. Member has many opportunities of making allegations and if he does so, I will then deal with them. I do not think that when a question is asked, then ipso facto it is to be regarded as an allegation. Questions are put for purposes of eliciting information."

Mr. S. Satyamurti:—"I am asking for information whether the Labour Commissioner sought to influence members of Council. May I know, Sir, whether he will call for the information?"

The hon. Sir Arthur Knaap:—" As I have already said, we are aware that the Labour Commissioner has not in any kind of official capacity been asked to influence anyone. If in his personal capacity he has discussed the proceedings of this Council with any member of the House it is a matter in which the Government have no reason to interfere. As regards his private conversations, he is on the same footing as the hon. Member on the opposite side."

Mr. J. A. Saldanha:—"May I know whether the Government has forgotten the history in answering in the negative. I refer to the recent proceedings at which it was brought to the notice of this Council that the hon. Mr. Paddison sent a telegram."

The Deputy President:—"I am afraid the hon. Member is making a speech, instead of putting a supplemental question."

Mr. J. A. Saldanha:—"I am asking a question with a little introduction." (Laughter).

The DEPUTY PRESIDENT:—"The hon. Member may go on with his question instead of his speech."

Mr. J. A. Saldanha:—"My question is with reference to the motion regarding the want of confidence in the Ministry discussed in November 1923; whether Mr. Paddison did not send a telegram to the nominated members to come down to Madras and vote on a particular side."

The hon. Sir Arthur Knapp:—"I am very glad the hon. Member has persevered in his question. I should like him to read the proceedings of this Council in connexion with the proposed vote of No-confidence. The circumstances regarding that telegram have been fully explained and by no stretch of imagination could it be described as a whip. The hon. Member is not justified in suggesting that any kind of whip was issued."

Mr. S. Satyamurti:—"With reference to the supplementary answer of the hon. the Home Member that Mr. Paddison is exactly in the same position as the other members of the House, may I ask the hon. the Home Member whether he will sit with equanimity if the hon. Member were to sit on this side and vote as he liked?"

The Deputy President:—"I think the Secretary had better pass on."
Mr. S. Satyamurti:—"That is the best solution."

Civil Justice.

Disposal of unexpended witness-batta.

*6 Q.—Mr. G. RAMESWARA RAO: Will the hon. the Law Member be pleased to state--

(a) what are the amounts in each of the last three years which were sent to the treasury as unexpended witness-batta and what are the amounts claimed by the parties out of such amounts after they were sent to the treasury and actually refunded in this Presidency; and

(b) what, if any, is the estimated gain to the Government by the new rule of the High Court in the recent circular R.O.C. No. $\frac{3848}{21}$, dated 25th

March 1924?

A .- The Government have no information but will call for it.

Mr. G. Rameswara Rao:—" May I request the hon, the Law Member to also inquire under what statute the circular was issued?"

The hon. Mr. C. P. RAMASWAMI AYYAR:—"There is no question of statute here."

Criminal Justice.

Treatment of depressed classes by the Sub-Magistrate of Omalur.

- *7 Q.—Mr. R. VEERIAN: Will the hon, the Law Member be pleased to state—
- (a) why the members of the depressed classes are not allowed to get into the witness box in the Court of the Sub-Magistrate at Omalur, Salem district, as other classes of people;

(b) whether the Sub-Magistrate of the Omalur Court is a Brahman or

non-Brahman; and

- (c) whether the Government are aware that Mr. Somallai Pannady (member of the depressed classes), Honorary Magistrate, is not being treated properly by the Sub-Magistrate of Omalur owing to caste prejudice?
 - A.—The Government have no information.
- Mr. R. Veerian:—"With reference to clauses (a), (b) and (c) I put the question with a view to elicit information. Here I find that the answer is that the Government have no information. May I therefore know whether the Government think that this is a very trivial matter, that calling for information is not at all necessary and that they do not want to respect the feelings of the submerged, oppressed and depressed classes." (Laughter.)
 - The hon. Mr. C. P. Ramaswami Ayyar:—"I am afraid I must rob my hon. Friend of his satisfaction on that particular subject of having pushed us to a corner. I have got information now. I will read it: "I have the honour to report that no complaint has been received in this office to the effect that members of the depressed classes are not allowed to get into the witness box in the court of the Sub-Magistrate of Omalur as other classes of people, and from inquiries made, I understand that no such distinction is made. The present Sub-Magistrate of Omalur is a non-Brahman.' As regards the point raised in clause (c), on one occasion the Sub-Magistrate asked Mr. Pannady to go out of the court because he was interested in a particular case. There are no other grievances of Mr. Pannady."

Mr. R. Veerian:—"May I know whether the present Sub-Magistrate is a non-Brahman or the previous one?"

The hon. Mr. C. P. Ramaswami Ayyar — "The present Sub-Magistrate appears to be a Brahman."

Mr. R. Veerian:—"May I know if I get a mahazar, the Government will be pleased to inquire into the matter?"

The hon. Mr. C. P. RAMASWAMI AYYAR:—"That depends on the mahazar."

Police.

Detection of the perpetrator of the St. Thomas' Mount tragedy.

*8 Q.—Sriman Sasibhushan Rath Mahasayo: Will the hon, the Law Member be pleased to state with reference to press communiqué dated 25th November 1924—

(a) whether the Police have so far expressed their inability to apprehend the perpetrator or perpetrators of the St. Thomas' Mount railway station murders;

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(b) whether the reward of Rs. 2,000 has been offered at the instance of the Police; and

(c) whether there is any principle on which such offer of rewards is

based?

A.—(a) It is a fact that the murderer has not been arrested.

(b) No.

(c) A reward is offered when it is considered that without such inducement persons will withhold information which they may happen to have.

Sriman Sasibhushan Rath Mahasayo:—"I want to know whether such rewards are offered at the instance of the police?"

The hon. Mr. C. P. Ramaswami Ayyar:—"Sometimes they are."

Mr. C. V. Venkataramana Ayyangar:—"May I know whether the final report has been made by the Police?"

The hon, Mr. C. P. Ramaswami Ayyar:—"The case has not yet been detected."

Conduct of officers of the Madras City Police regarding the Imperial Bank case.

- * 9 Q.-Mr. S. SATYAMURTI: Will the hon, the Law Member be pleased to state-
- (a) whether he has come to any decision as to further action to be taken about the conduct of some officers of the Madras City Police in connexion with the Imperial Bank fraud case and the action of the Commissioner of Police in issuing a circular commending the action of the Police in the said case without reference to Government;
 - (b) if so, the nature of the action taken or proposed to be taken; and
 - (c) if not, the reasons for the delay?
 - A.—(a) to (c) The Government have passed orders and communicated them to the officers concerned.
 - Mr. S. Satyamurti:—"May I ask whether the Government will be pleased to lay on the table of the House the orders passed on this matter?"
 - The hon. Mr. C. P. Ramaswami Ayyar:—"I regret my inability to do so."
- Mr. S. Satyamuri:—"May I put another question to the hon. the Law Member? I am sure he appreciates what I say. The Commissioner of Police issued a circular commending the action of the police, without reference to the Government, and the Government later regretted that action. I think the hon. the Law Member standing on the floor of this House also said that it was unfortunate that it should have been done so. I am saying this because it is a matter in which the public are interested. We want to know who is the master here, whether it is the Government, or whether it is the Commissioner of Police. I want to know also the nature of the orders passed and the reasons that led the Government to pass those orders."

The hon. Mr. C. P. Ramaswami Ayyar:—"On that particular matter whether Government is the master or the Commissioner of Police, I have no hesitation in saying that Government is the master, and the

Commissioner of Police realizes it too. As to the other matters, in the circumstances of the case, as the particular officers concerned have been appraised of the opinion that the Government entertained regarding their conduct, I do not consider, acting on behalf of the Government, that any public interest would be served by placing these papers on the table of the House."

- Mr. S. Satyamurti:—"May I ask whether the opinion is adverse or favourable to the police? I hope it is adverse."
- Mr. C. Ramalinga Reddi :—"It seems there has been a good deal of public agitation with respect to the conduct of the police. Does my hon. Friend think that the public are not entitled to know what opinion the Jovernment have formed regarding the conduct of the police?"
 - The hon. Mr. C. P. Ramaswami Ayyar:—"Opinions on certain aspects of the matter, on which Government have had an opportunity to have their say, have been expressed in answer to a series of questions on the floor of this House. The particular action that has been taken or was found necessary to be taken in regard to certain indiscretions of particular police officers has been taken, and it is not considered advisable that the details of this action should be communicated on the floor of this House."
- Rao Bahadur C. NATESA MUDALIYAR:—"May I know what was the opinion of the Judge who tried the case about the conduct of these officers?"
 - The hon. Mr. C. P. RAMASWAMI AYYAR:—"We have not enquired and we do not propose to enquire into it."
- Rao Bahadur C. Natesa Mudaliyar:—" Is it not a fact that there was a communication from the Judge who tried the case, appreciating the conduct of the police officers?"
 - The hon. Mr. C. P. Ramaswami Ayyar:—" Does my hon. Friend make an allegation to that effect?"
- Rao Bahadur C. Natesa Mudaliyar:—"The answer to this question on the paper is that the Government have communicated something about the officers concerned. Is it that the Government propose to take action against these officers even against the opinion of the Judge who said that the conduct of the police was very good, and if the Judge commended the conduct of the police, why are the Government going to punish these officers?"
 - The hon. Mr. C. P. Ramaswami Ayvar:—"I should be surprised to learn that a person in the position of a High Court Judge sent round a circular of the kind. As a matter of fact, no such thing was circulated. Probably my hon. Friend is referring to certain remarks occurring in the charge to jury."
- Rao Bahadur C. Natesa Mudaliyar:—"I want to know whether the Government will enquire whether the Judge who tried the case appreciated the conduct of these officers of the Madras City Police."
 - The hon. Mr. C. P. RAMASWAMI AYYAR:—"The Government must decline to put any Judge of the High Court in that position."

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Rao Bahadur C. Natesa Mudaliyar:—"I want the Government to inquire whether there was any communication received in the office of the Commissioner of Police from the Judge who tried the case."

The hon. Mr. C. P. Ramaswami Ayyar:—"I refuse to believe that any Judge of the High Court sent a private communication to the Commissioner of Police on such a topic. The Government would be astounded to know if a Judge of the High Court had issued a certificate adverting to the action of the police."

Rao Bahadur C. Natesa Mudaliyar:—"Is it not usual that the head of the department might appreciate something in the subordinates without consulting the Government, and should he not consult the Government whenever he wants to appreciate his subordinates?"

The hon. Mr. C. P. RAMASWAMI AYYAR:-" Not at all."

Government Press.

Appointments in the Government Press.

*10 Q.—Mr. R. Veerian: Will the hon, the Member for Finance be pleased to state—

(a) how many were employed castewar in the Linotype branch and in the Confidential branch of the headquarter Government Press of Madras since 24th November 1922 to 24th November 1924;

(b) how many applications were received castewar for appointments in the various branches of the Government Press of Madras during the past two years, i.e., 24th November 1922 to 24th November 1924; and

(c) how many of them were appointed castewar since 24th November

1922 to 24th November 1924?

- 4.—It would take considerable time and trouble to collect the information asked for, and the Government do not think that it would serve any useful purpose.
- Mr. R. Veerian:—"With reference to clauses (b) and (c) of the question, I want to know whether it is not possible for the Government to find out at least how many applications were received from the members of the depressed classes and how many people were appointed since 1922 up to November 1924"
 - The hon. Mr. R. A. Graham:—" If my hon. Friend will give me some idea as to what useful purpose will be served by obtaining the information he asks for, I will see what can be done to meet his desire."
- Mr. R. Veerian:—"It is for the purpose of making sure whether the depressed classes are being encouraged. With that view I put the question."

Finance.

Effect of the proposals of the Lee Commission on the Madras Government.

*11 Q.—Mr. J. A. Saldanha: Will the hon, the Member for Finance be pleased to state the approximate effect on the Madras Government finances of the decision of His Majesty's Government on the Lee Commission's report for the years 1924-25, 1925-26 and 1926-27?

A.—The attention of the hon. Member is invited to the answer given at the meeting of the Legislative Council held on the 20th August 1924 to clause (3) of question No. 272.

The additional cost in 1924-25 is not now expected to exceed nine lakhs of rupees. No estimate with regard to the cost in 1925-26

and 1926-27 has yet been made.

Mr. J. A. Saldanha:—"I want to ask whether that money of Rs. 9 lakes has been found, and, if so, how."

The hon. Mr. R. A. Graham:—"The money has to be found (laughter)." Sriman Sasibhushan Rath Mahasayo:—"Is it likely that the amount will exceed Rs. 9 lakhs in 1925-26 and 1926-27, and, if so, by how much?"

The hon. Mr. R. A. Graham:—"I cannot say what it will be in 1925-26. It will depend upon how much is paid in 1924-25. It is possible there may be arrears to be paid."

Collectorates.

Non-Brahman clerks, Madura.

*12 Q.—Mr. A. CHIDAMBARA NADAR: Will the hon, the Member for

Revenue be pleased to state-

- (a) whether it is a fact that the Collector of Madura is ousting non-Brahman permanent clerks who have passed Secondary School-Leaving Certificate Examination to give room for applicants who have passed higher examinations;
- (b) whether it is a fact that he has called for a list of graduates entertained by the Divisional Officers under him; and

(c) the number of Brahman and non-Brahman clerks in the Collector's office at Madura?

A.—(a) & (b) As a permanent clerk cannot be deprived of his appointment for the reason stated, the Government have no reason to suppose that the Collector has taken action as suggested.

(c) The hon. Member is referred to the Revenue Establishment list of the Madura district available in the Council Library.

Mr. A. Chidambara Nadar:—"With reference to the answer to clauses (a) and (b), where it is stated that a permanent clerk cannot be deprived of his appointment, may I know whether there is any physical impossibility involved?"

The hon. Mr. N. E. MARJORIBANKS:—"I am afraid I am not a doctor (laughter)."

Mr. A. Chidambara Nadar:—"Where is the difficulty? There is an allegation made in the question. Will the Government inquire?"

The hon. Mr. N. E. MARJORIBANKS:—" Certainly, if the hon. Member will give me instances where such a thing has occurred."

Mr. A. Chidambara Nadar:—"It is not quite possible now to give any specific case. It is stated, so far as information goes, that the Collector is doing such a thing. Will the Government be pleased to make the necessary inquiries?"

The hon. Mr. N. E. Marjoribanks:—"I am not prepared to make inquiries on a general allegation. If the hon. Member will give me specific instances, I shall be very pleased to inquire."

Giving effect to G.O. No. 1343, Revenue, dated 3rd September 1924.

- *13 Q.—Mr. A. CHIDAMBARA NADAR: Will the hon. the Member for Revenue be pleased to state—
- (a) whether the G.O. No. 1343, dated 3rd September 1924, is acted upon by the Collectors uniformly;
- (b) whether individual cases in which it has been departed from have been brought to the notice of the Government;
 - (c) what steps the Government have taken in such cases; and
- (d) whether the Government Order will be applicable in the case of a clerk who had acted continuously for a number of years, but who had a break in the service at the time when the Government Order came into force and was entertained afterwards?
 - A.—(a), (b) & (c) As no case in which the order has been departed from has been brought to the notice of Government, the Government hope that the instructions have been correctly observed.
 - (d) The case put is not covered by the letter of the instructions issued.
- Mr. A. Chidambara Nadar:—"With regard to the last clause of the question, clause (d), I want to know whether it will not work hardship in the case of clerks who have been acting continuously for a number of years but who had a break in the service at the time when the Government Order was passed. Do not the Government consider it necessary to find a remedy in regard to those people?"
 - The hon. Mr. N. E. Marjoribanks:—"I do not think there is a case to issue general instructions, though it might be possible to consider the circumstances in particular cases."

Inams.

Inam lands for charitable purposes.

- * 14 Q.—Mr. A. CHIDAMBARA NADAR: Will the hon, the Member for Revenue be pleased to state—
- (a) whether it is a fact that inam lands dedicated to charitable purposes and for services to be rendered, are alienated by inamdars;
- (b) if so, whether it is a fact that the Government in such cases resume the inam, levy full assessment and issue ryotwari patta to the alience; and
- (c) whether in such cases any provision is made to continue the charity or service?

A.—(a) Such cases do occur.

(b) & (c) The hon. Member is referred to Board's Standing Order, No. 54.

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Rao Bahadur C. Natesa Mudaliyar:—"I want the Government to inquire whether there was any communication received in the office of the Commissioner of Police from the Judge who tried the case."

The hon. Mr. C. P. Ramaswami Ayyar:—"I refuse to believe that any Judge of the High Court sent a private communication to the Commissioner of Police on such a topic. The Government would be astounded to know if a Judge of the High Court had issued a certificate adverting to the action of the police."

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Rao Bahadur Cruz Fernandez:—"Will the Government be pleased to call for the information asked for in clause (b) of the question?"

The hon. Mr. N. E. Marjoribanks:—"I understand the hon. Member to ask whether the Government will call for information as to whether vernacular copies of the rules have ceased to be published in the district gazette. I have no objection to call for the information."

Survey.

Town surveyors in municipalities.

- *17 Q.—Mr. R. Veerian: Will the hon, the Member for Revenue be pleased to state what arrangements have been made by the Government to supervise the work of the town surveyors in municipalities consequent on the abolition of the posts of land records inspecting officers?
 - A.—Provision will be made in the Budget for 1925–26 for officers to perform these as well as other necessary duties connected with maintenance of survey.

Local Boards and Municipal Councils.

Dindigul Municipal Council.

* 18 Q.—Mr. S. Satyamurti: Will the hon, the Minister for Local Self-Government be pleased to state—

(a) whether the Government are aware of the strong public feeling against the action of the Government in withdrawing the right of electing its chairman from the Dindigul Municipal Council; and

(b) whether the Government propose to reconsider the matter and, if

not, why not?

A.—(a) The Government are aware that in certain quarters there is a certain amount of feeling against the withdrawal of the elective privilege.

(b) The Government will be prepared to restore the elective privilege to the Council as soon as they are satisfied that its affairs are put in order.

Mr. S. Satyamurti:—" May I ask whether anything has happened since the answer to the question was drafted?"

The hon, the Raja of Panagal:—" Nothing has happened."

The proposal of the Salem Municipal Council for the construction of a park.

*19 Q.—Mr. R. Veerian: Will the hon. the Minister for Local Self-Government be pleased to state—

(a) whether it is a fact that there is a proposal now by the Salem Municipal Council to acquire the houses of the depressed classes who are living at Mulluvadi municipal area for the purpose of making a park;

(b) whether it is a fact that no arrangements were made to provide the depressed classes with houses on sanitary principle within the municipal area in a suitable locality together with school, latrines, water, play-ground and other facilities before actually evicting the depressed classes;

(c) whether the Government are aware that a mahazar was submitted by the members of the depressed classes on 27th November 1924 to the District Collector, Salem, praying not to give effect to the resolution of the Salem Municipal Council with reference to eviction of the depressed classes from their present locality;

(d) whether there are not several vacant sites within the municipal

area to fulfil the object of opening a park;

(e) whether the present Chairman of the Municipal Council, Salem, has got a plot of ground very near to the locality of the depressed classes at Mulluvadi;

(f) whether the proposal to acquire the houses of the depressed classes was made by the Chairman or by any of the municipal councillors; and

- (g) if the Government have no information with reference to clauses (a) to (f), whether they will be pleased to call for the information?
 - A_{\bullet} —(a) to (f) The Government have no information. A report has been called for.
- Mr. R. Veerian:—"May I know, with reference to clause (g), whether the report said to have been called for has already been received; if so, whether the same will be placed on the table of this House?"

The hon, the RAJA OF PANAGAL:—"The report has not yet been received."

Sinking of a well for the depressed classes in Ellipalli village.

*20 Q.—Mr. R. VEERIAN: Will the hon, the Minister for Local Self-

Government be pleased to state-

(a) with reference to the answer to the supplementary question to clause (b) of question No. 605 put at the meeting of the 10th October 1924 regarding the sinking of a well for the depressed classes in Ellipalli village, whether the Government have already inquired into the matter; and

(b) if so, whether they will be pleased to lay a copy of the result of

their inquiry on the Council table?

- A.—(a) & (b) The resolution of the Legislative Council referred to in the supplementary question was communicated to all local bodies for information and guidance in G.O. No. 2660, L. & M., dated 25th September 1924. No further action was considered necessary.
- Mr. R. VEERIAN:-" May I know whether the Government are aware that the Government Order has simply been recorded without any effect being given to it? Also I want to know whether the Government will be pleased to make inquiries as to how many local bodies have already given effect to the Government Order and how many did not give effect to it.'

The hon, the Raja of Panagal:—" It is a matter for the consideration of the local bodies,"

Medical.

Fees levied on out-patients for treatment in hospitals.

*21 Q.—Mr. G. RAMESWARA RAO: Will the hon, the Minister for Local Self-Government be pleased to state—

(a) whether G.O. Mis. No. 1454, P.H., of 1st November 1921 is still in force;

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(b) whether, under the said Government Order, all out-patients whose incomes are not below Rs. 30 a month are required to pay two annas for medicines on each occasion they attend the hospital including each of the occasions on which the patient attends for repeating the medicine;

(c) whether the two annas is merely the admission fee or cost of medi-

(d) whether, in view of the fact that the cost of living has increased, it is contemplated to reconsider the matter and issue a revised circular?

A.-(a) & (b) The answer is in the affirmative.

(c) The amount collected represents payment for medicines supplied.

Medical advice is free to all out-patients.

(d) The question is under the consideration of the Government.

Education.

Law College Reorganization Committee's report.

*22 Q.—Mr. S. Satyamurti: Will the hon, the Minister for Education be pleased to state—

- (a) the reasons why the Government passed orders on the Law College Reorganization Committee's report without reference to the Board of Studies in Law, the Faculty of Law, the Syndicate, the Academic Council, or the Senate, or the High Court, or the Vakils' Association;
- (b) the reasons why this new system is to be brought into force in the middle of an academic year;
- (c) whether the Government accept the recommendation of the Committee with regard to the tenure and continuance of the Assistant Lecturers and if not, why not;
- (d) the reasons why juniors of more than six years' standing at the Bar are excluded from the field of selection for the assistant lecturerships;
 - (e) the appointing authority in regard to all these appointments; and
- (f) the exact powers of the College Council over the affairs of the college?
 - A.—(a) The hon. Member's attention is invited to the answer to clause (f) of question No. 1452, asked at the meeting of the Legislative Council held on the 6th December 1924.

(b) The Government consider that it would be in the interests of the college to give effect to the revised arrangements as early as

practicable.

- (c) It is not clear what the specific recommendations are which are referred to. Assistant Lecturers will be appointed for three years and the question of the renewal of the term in each case will be considered on the merits.
- (d) The policy is to appoint as Assistant Lecturers junior practitioners who can give sufficient time and attention to the work of the college.

(e) The hon. Member is referred to the answer to the supplementary question asked by him at the last meeting of the Council.

(f) The hon. Member's attention is invited to paragraph 7 of G.O. No. 1702, Law (Education), dated 5th November 1924.

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Mr. S. Satyamurti:—" With reference to the answer to clause (c), may I ask whether the Government accepted the recommendations made by the Committee and by the College Council in regard to the names recommended for appointment as Assistant Lecturers?"

The hon. Rao Bahadur Sir A. P. Patro:—"Names are to be recommended. The appointment is with the Local Government."

Industries.

The Indian Tariff Board's omission to visit Madras.

*23 Q.—Mr. S. SATYAMURTI: Will the hon, the Minister for Development be pleased to state—

(a) whether it is a fact that the Indian Tariff Board was advised by the Madras Government not to visit Madras;

(b) the reasons for that advice; and

- (c) whether before giving that advice the Government took any nonofficial opinion, and, if so, what that opinion was?
 - A.—(a) The Government suggested to the Board that it was scarcely worth while for it to visit Madras in connexion with its investigations into the printer's ink, paper, cement and magnesium chloride industries.
 - (b) Because there is no manufacture of printer's ink in this Presidency while in regard to the other industries the Government thought that the two or three witnesses who offered to give oral evidence could, in the interests of economy, preferably be invited to Poona which the Board proposed to visit.

(c) No.

Mr. S. Satyamurt:—"With reference to the answer to clause (c), may I know why no non-official opinion was consulted in the matter, before Government told the Tariff Board not to visit Madras?"

The hon Diwan Bahadur T. N. SIVAGNANAM PILLAI:—"The Government did not consider it necessary."

UNSTARRED QUESTIONS.

Civil Justice.

Memorial from the second-grade pleaders of the Presidency.

24 Q.—Mr. A. RANGANATHA MUDALIYAR: Will the hon. the Law Member be pleased to state—

(a) the year when the second-grade pleadership examination was abolished;

(b) the number of second-grade pleaders now practising in the Presidency;

(c) whether any memorial was received at any time from the second-grade pleaders of the Presidency, that they should be placed on the same footing as first-grade pleaders, whether it was referred to various District Judges and Bar Associations in the Presidency and, if so, with what result and how the memorial was finally disposed of; and

(d) whether the Government will place on the table copies of the correspondence on the subject?

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A.—(a) 1910.

(b) The Government have no information.

(c) & (d) The High Court is exclusively entitled to act in these matters.

Reduction in the number of holidays in mufassal courts.

- 25 Q.—Mr. S. Satyamurti: Will the hon, the Law Member be pleased to state—
- (a) the reasons why holidays for courts in the mufassal on penultimate Saturdays have been abolished and the Easter holidays have been reduced from six to four;
- (b) the reasons why similar arrangements have not been made in the High Court; and
- (c) whether the Government have any proposal to restore the holidays in the mufassal on penultimate Saturdays and also arrange that the Christmas holidays shall extend to at least 12 days?
 - A.—(a) & (b) The hon. Member is referred to the answer to question No. 229 asked at the meeting of the Legislative Council held in August 1924.

(c) No.

Mr. Jackson on special duty.

- 26 Q.—Mr. S. Satyamurti: Will the hon, the Law Member be pleased to state—
- (a) whether it is a fact that Mr. Jackson was placed on special duty this year to ascertain the state of work in all the courts of the Presidency and to make proposals as to whether the additional courts should be established;
- (b) whether his proposals are now being considered by the Government; and
- (c) whether this House will be consulted before passing final orders thereon?
 - A .- (a) Yes.
 - (b) & (c) The proposals have already been considered by the Government and orders passed.

Criminal Justice.

Villages under the jurisdiction of the Court of the Sub-Magistrate of Ambur.

- 27 Q.—Mr. T. Adinarayana Chettiyar: Will the hon. the Law Member be pleased to state—
- (a) whether the villages of Rajapalaiyam, Sekkanur, Ariyur, Sitheri, Pennathur, Oosur, Katuputhur, Soshavaram, Thuthikkadu, Palambakkam, Sikkirikovil and Kathalampattu in the Vellore taluk of North Arcot district, though situated only at a distance of 6 to 10 miles from Vellore town, are under the jurisdiction of the Sub-Magistrate of Ambur;
- (b) whether the above villages are situated at a distance of from 30 to 45 miles from Ambur town;

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(c) whether Government are aware of the great hardship that litigants and witnesses are put to on account of this distance to their nearest competent Sub-Magistrate's Court; and

(d) if Government have no information, whether they will be pleased

to call for the same and pass suitable orders?

A.—The Government have no information and have called for a report.

Districts where largest number of crimes is reported.

28 Q.—Mr. G. Rameswara Rao: Will the hon, the Law Member be pleased to state—

(a) whether Anantapur, Kurnool and Cuddapah are tracts wherein

largest number of crimes are reported;

(b) whether it is a fact that in these tracts there is one crime for every 750 inhabitants, whereas the Presidency average works out to one crime for every 2,222 inhabitants;

(c) whether he proposes to take any special steps to reduce crime in the

localities concerned; and

(d) whether there is sufficient vigilance and patrol in the tracts named?

A.—(a) & (b) The hon. Member is following the figures of the Madras Police Report, 1923. The Government have no reason to suppose these figures are inaccurate.

(c) Successive administration reports show that crime is always heavy in these three districts. The Government are not aware that any special steps to reduce crime would be practicable.

(d) The Government have no reason to believe that the vigilance and patrol are insufficient.

Police.

Presidency, etc., Police sports.

- 29 Q.—Mr. G. Rameswara Rao: Will the hon. the Law Member be pleased to state—
 - (a) the actual expenditure to the Government in connexion with
 - (i) the Presidency Police sports;
 - (ii) Range Police sports; and
 - (iii) District Police sports;

in each of the last three years;

(b) why the Government are spending such large sums year after

- year; and
 (c) whether the Government would be pleased to lay on the table of
 the House the opinions of all the Deputy Inspectors-General in this
 connexion including that of Mr. F. S. S. George?
 - A.—(a) Under G.O. No. 2814, Home (Judicial), dated 8th November 1920, the Government make an annual grant of Rs. 14,400 for all police sports. This does not include the cost of travelling allowance to teams. In January 1924 Rs. 6,720 was spent in travelling allowance for teams which went to Vellore. Figures for other years are not available.

(b) The Government consider that the sports are essential for promo-

ting the efficiency of the police force.

(c) The Government have not thought it necessary to consult individual officers recently in view of their decision made known in the Government Order referred to in clause (a).

Proposal to change the system of work in the Police department.

30 Q.—Mr. G. RAMESWARA RAO: Will the hon. the Law Member be pleased to state—

(a) whether there is any proposal to change the system of work in the Police department as regards the duty of the District Superintendent of Police or the Deputy Superintendent of Police;

(b) whether the Deputy Superintendents of Police or Circle Inspectors

are to investigate into any cases at present or in future; and

(c) whether the District Superintendents of Police are required to take any part in actual investigation now or hereafter?

A.—(a) There is no such proposal.

(b) Deputy Superintendents are required to investigate whenever possible all cases of grave crime and Circle Inspectors should supervise the investigation of all crimes of any importance

(c) Superintendents should investigate grave crimes when this is practicable.

Local Audit Department.

Departmental examination in the Local Audit Department.

31 Q.—Mr. T. ADINARAYANA CHETTIYAR: Will the hon, the Member for Finance be pleased to state—

(a) whether it is a fact that clerks in the Local Audit Department are expected to pass a departmental examination to cross the efficiency bar at Rs. 60 in the case of lower grade;

(b) whether précis-writing is one of the subjects in the above examina-

tion in addition to some ten subjects;

(c) whether the candidates are allowed only two chances for passing the

above examination; and

- (d) whether Government have received any memorials about increasing the number of chances and whether Government have under consideration the question of increasing the number of chances in consideration of the fact that the special tests (departmental) examinations in other departments are being conducted with books while in the Local Audit department they are conducted without books?
 - A.—The answer to clause (a) is in the negative and therefore (b), (c) and (d) do not arise.

Land Revenue.

Collection of assessment, etc., in Bellary taluk.

32 Q.—Mr. A. Ranganatha Mudaliyar: Will the hon, the Member for Revenue be pleased to state whether petitions have been received from the ryots of Sindigiri, Vodatti, Kaggallu, Dammur, Kolur, Kallukambam,

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Kerikera, Somasamudram, K. Yemmiganur, Orvayai, Guttiganur, Patnaserugu, Kurugodu, Mushtigatti and Somalapuram of Bellary taluk, Bellary district, to the effect that it would be extremely hard on them if they are required to pay, along with this year's assessment, the suspended assessment of the last fasli, and the instalments of principal and interest due on loans advanced during the last two famines, that the suspended revenue be remitted and that the collection of current assessment be postponed to April, and the action taken by the Government, if any, and the orders passed thereon?

A.—Yes. The Government have called for a report from the Collector which is awaited.

Local Boards and Municipal Councils.

Construction of a temple near an existing mosque in Pudupet.

- 33 Q.—Mr. MUHAMMAD MOOSA SAIT: Will the hon, the Minister for Local Self-Government be pleased to state—
- (a) whether the Government know that a mosque exists in Pudupet which was constructed more than 70 years ago and that the Hindu lace weavers of the locality have started a Bhajana Kudam (Singing-house) within a few feet of the mosque in recent years and propose to convert it into a temple by constructing a new building;
- (b) whether the Muslims of the locality represented to Government that the existence of a temple so close to a mosque would cause disturbance to the worship in the latter and would lead to trouble and they requested the Government to prohibit the construction;
- (c) whether the Government passed any orders on the subject in or about the year;
- (d) whether it is a fact that the Commissioner of the Madras Corporation has again permitted the construction of the new temple;
- (e) whether the Government are aware that the Commissioner could not interfere in the matter owing to the absence of a by-law under section 230 of the Madras City Municipal Act; and
- (f) whether in this connexion the hon. the Minister was approached by the Muslims of Pudupet to frame the much-needed by-law?
 - A.—(a) It was so stated in a petition submitted by the Muhammadan residents of Pudupet to the Commissioner, Corporation of Madras, in February 1924.

(b) The answer is in the affirmative.

- (c) The Government declined to interfere in the matter in view of the decision of the Madras High Court in C.S. No. 484 of 1918 to the effect that the Dharmakartas of the Hindu temple in question were entitled to alter and extend the temple building in a lawful manner.
- (d) The Government understand that the Commissioner of the Madras Corporation has issued a permit for a small extension of the temple as per plan submitted to him.
- (e) & (f) The answer is in the affirmative.

Construction of places of worship in the proximity of existing ones.

34 Q.—Mr. MUHAMMAD MOOSA SAIT: Will the hon, the Minister for

Local Self-Government be pleased to state—

(a) whether it is a fact that though the Madras City Municipal Act was passed long ago, no by-law has yet been framed under section 230 relating to the construction of places of worship in the proximity of existing ones;

(b) if so, whether there is any reason for this long delay or whether

it is due merely to an oversight;

(c) whether the Muslims of Pudupet, Madras City, recently made any application to the hon. Minister in this respect and whether they waited on him in deputation to impress on him the urgent need of such a measure; and

(d) if the answer to the above question is in the affirmative, what orders have been passed on their application and what reply was given to

them by the Minister?

 $A \longrightarrow (a)$ The answer is in the affirmative.

(b) The question was considered soon after the Madras City Municipal Act, 1919, was passed and it was decided that no rule need then be made.

(c) & (d) An application was made for the reception of a deputation. The petitioners were informed that no useful purpose would be served by receiving a deputation at that stage and that the question of modifying the building rules was under consideration.

Education.

Building for the Government Institute of Commerce, Madras.

- 35 Q.—Mr. C. Gopala Menon: Will the hon, the Minister for Edueation be pleased to state whether a permanent habitation will be provided for the Government Institute of Commerce, Madras, and whether he is taking steps to secure the necessary funds for the same in the next hudget?
 - A.—The attention of the hon. Member is invited to the answer to question No. 677 asked by him at the meeting of the Legislative Council held on the 20th March 1924. The question of site has not yet reached a final settlement.

The Management of the Local Government Secondary School, Tiruvalur,

36 Q.—Mr. S. Satyamurti: Will the hon, the Minister for Education be p leased to state -

(a) whether he has received a memorial from the citizens of Tiruvalur protesting against the handing over of the management of the Local Government Secondary School to the Municipal Council, Tiruvalur;

(b) the reasons for the decision of the Government in this matter; and (c) whether the Government propose to reconsider their decision?

▲ -The hon. Member is referred to the answer to question No. 1450 asked at the meeting of the Legislative Council held on the 6th December 1924. The Government have since directed that the transfer of management of the school should take effect from 1st July 1925.

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Excise.

Orders passed on the report of the Excise Advisory Committee.

- 37 Q.—Mr. C. Gopala Menon: Will the hon, the Minister for Education be pleased to state whether any conclusions have been arrived at from the evidence recorded by the Excise Advisory Committee and what they are and whether the Government have passed final orders thereon with a view to the introduction of the principle of local option in the Excise Administration of this Presidency?
 - A.—The Committee has completed the examination of witnesses and will meet shortly for further consultation.

The Nilgiri Temperance Association resolutions.

- 38 Q.—Mr. S. Satyamurti: Will the hon, the Minister for Education be pleased to state—
- (a) whether he has received a representation from the Nilgiri Temperance Association forwarding certain resolutions of a public meeting; and
- (b) whether the Government propose to take any action thereon, and if so, what?
 - Λ .—(a) Yes.
 - (b) Not at present.

British Empire Exhibition.

The Wembley Exhibition.

- 39 Q.—Mr. S. SATYAMURTI: Will the hon, the Minister for Development be pleased to state—
- (a) whether his attention has been drawn to a note in the Daily Express of 19th of November, page 6, regarding the sale of articles at the 'Wembley Exhibition';
 - (b) how many Madras articles were among those sold; and
 - (c) what is the loss, if any, to the Government?
 - A.—(a) Yes.
 - (b) Some of the exhibits belonging to 12 out of the 133 exhibitors who participated in the Exhibition were sold by auction at the close of the Exhibition, the purpose for which they had been sent to London having been served. The total number of lots thus sold was 174.
 - (c) None.

Agriculture.

The total quantity of milk available in the Presidency.

- 40 Q.—Mr. C. Gopala Menon: Will the hon. the Minister for Development be pleased to give a statement as to—
 - (a) the quantity of milk available per head per day in this Presidency;
- (b) total number of cows after deducting 25 per cent as barren and aged;

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(c) quantity of milk in seers at the rate of half seer per cow per day for 180 days in a year;

(d) number of she-buffaloes after deducting 25 per cent as barren and

aged;
(e) quantity of milk in seers at the rate of 2 seers per she-buffalo per day for 180 days in a year; and

(f) total quantity of milk available in a year?

- A.—(a) & (f) The hon, Member is referred to the answer to clause (a) of question 654 given in March 1924.
 - (b) to (e) Information as to the number of cows and cow-buffaloes is given in Appendix XVI to the Season and Crop report for 1922-23.

The quantity of milk available on the basis of the hon. Member's calculations can be worked out from these figures but the Government are not prepared to say that these calculations will be correct.

III .- ELECTION OF THE PRESIDENT-cont.

* The Deputy President:—"I am to announce to the House that His Excellency the Governor has approved the election of Diwan Bahadur L D. Swamikannu Pillai as President of the Madras Legislative Council. (Loud and prolonged cheers).

"I think it will meet with the approval of the House if I adjourn the House to 2 o'clock, when the President will be duly installed."

The House then adjourned at 1-3 p.m.

After Lunch (2 p.m.).

The hon. Diwan Bahadur L. D. Swamikannu Pillai, the newly elected President, led by the party representatives—Messrs. S. Venkatachalam Chettiyar and P. T. Rajan—entered the hall in procession. Standing at the foot of the chair be said:

"Before taking the chair of this House again as its President, I would tender to the House my deep sense of gratitude for the honour which it has conferred upon me."

He then bowed to the House and took his seat

* The hon Sir Arthur Knapp:—"Mr. President, I feel it a high privilege that it should fall to my lot to be the first Member of this House to address you on your taking your seat in the chair as our President. It is a year ago almost to a day since my predecessor from this place in welcoming you then to the chair observed that you occupied it not by the votes of the Members of this House but by nomination by His Excellency. We have moved forward since then and we have ascended one more rung in the ladder of constitutional progress; and it is a satisfaction to us all, as it must be I am sure to you, to feel that you now take your place as our first elected President (hear, hear). The natural gratification which you must feel at having attained to the most important position which can be occupied by a non-official in this Presidency must, I feel sure, be greatly enhanced by the fact that you now owe your position not to the goodwill

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or choice of any individual, however exalted, however impartial he may be, but to the suffrage of your fellow members. On my own behalf, and I think I may say on behalf of the House as a whole (A voice: Yes), I wish to tender you our sincere congratulations on your accession to this most dignified, most important and most responsible office. I do not think it is necessary, nor would it be appropriate I think for me, to embark on a retrospect of all the services that you have rendered, both during the last year as President and during your previous service under the Council. Nor do I think that I need follow my predecessors on previous occasions by entering upon a discussion of the virtues and qualities which go to make up an ideal Speaker. My own personal testimony to the tact, goodwill, patience and ability which you have displayed in the conduct of the proceedings of this House, would be quite superfluous and of very little value in the face of the fact that the House itself, with no uncertain voice, has now declared that it finds in you those virtues and those qualities which amply qualify you to perform the duties of the President and which entitle you to its most complete confidence. I am quite sure that I am echoing the sentiments of the whole House when I wish you the greatest success during your term of office and ask you to be assured that you may always count on obtaining from us, its members, not only the most implicit respect and obedience to your rule, but also unstinted support in what we know will be your aim, namely, the maintenance of the dignity, honour, reputation and usefulness of this Council."

Rao Bahadur C. V. S. Narasimha Raju:—"Mr. President, let me associate myself with all the feelings expressed by the hon, the Leader of the House, in congratulating you on this occasion as the elected President of this House. We always tried our humble best to support you in maintaining the dignity of this House and we shall support you in continuing to maintain the very dignified position as the President of this Assembly." (Cheers).

Rao Bahadur A. S. Krishna Rao Pantulu:—" Mr. President, I have great pleasure in associating myself with the hon, the Leader of the House and the Leader of the Opposition in tendering my hearty congratulations on your election as President. As one who took part in congratulating you on the appointment on a former occasion, it is a matter of peculiar gratification to see that you are there with the approval and by the suffrage of the House. That is a circumstance which this House will appreciate very much because it will enable you to look into all questions with a broader and a clearer vision and from a different perspective and establish the best traditions and help towards the constitutional progress of this House. And it is our hope that your new tenure of office will produce much better results because of the freer atmosphere into which you have entered as the elected President of this House and not at the pleasure of His Excellency."

Rai Bahadur T. M. Narasimhacharlu:—"Sir, I also join very heartily in the congratulations which have been offered to you. From my experience in this Council I can boldly say that you have discharged your duties to the satisfaction of all, and now that you have been chosen by the elected representatives as the President of this Council, I have no doubt that you will discharge your duties with even greater vigour and greater you will discharge your duties with even greater vigour and greater

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impartiality, untrammelled by any considerations outside the House. I therefore very heartily congratulate you on the position which you have deservedly earned to-day."

Mr. Abbas Ali Khan:—"On behalf of Muhammadaus also, I offer my most hearty congratulations on your elevation to the presidentship of this House. From this day forward, you are one of us, you are a non-official, and you must forget you were an official before, because you have been elected by an overwhelming majority, and I am sure you will maintain the high dignity, traditions and respect of this House, justifying our action in electing you as our President. I wish you success in your arduous career."

Mr. R. Veerian:—"Mr. President, I think that this dignified House will be very much delighted to hear what the representative of the depressed classes has got to say. I admire you, Sir, that you belong to no party, and that you do not want to join any party ('hear, hear'). Sir, I predicted to some of my hon. Friends as to how this matter would end, and my predictions have come to pass ('hear, hear'). Sir, during the regime of your exalted office, I trust that the matters relating to the depressed classes will receive your best and sympathetic consideration. With these few remarks, I congratulate you, Sir, in connexion with your successful election."

* The hon, the President:—"I am very much indebted to all sides of the House for the very friendly and cordial welcome which has been extended to me upon my election by the House. I am sure hon. Members will believe me when I say that I have not had any time to prepare for a fitting reception of this honour and, perhaps, that is a thing upon which I should like to engage the attention of the House for a minute. Satisfactory as the result of the election has been pronounced to be by so many hon. Members who have spoken, it must be in everybody's heart as it has been on many persons' lips that it would have been better if there had been no contest in this election. It is no use denying the fact that the ideal in all constitutions is a unanimous election of the Speaker. In every House in the world and in the great Mother of Parliaments, it is almost invariably the rule. This year, in the various legislative assemblies in the country we are beginning to exercise the right of electing the presidents of the several chambers. Two such elections have been held already in each of which, I must say to the credit of those Members who partook in them, the competition was very close. But, apart from that, I do not know if our contemporaries or posterity would commend the particular process by which the Presidents have been elected in these two cases. I cannot help thinking that other methods were possible by which it would have been quite feasible, even if a change was to be made, to have brought it about, without an actual contest within the hallowed walls of this chamber. We are not very far from the next election, and I think it is well that I should draw the attention of hon. Members and their leaders, at the earliest possible opportunity, to the desirability of settling these matters in future outside the Council. That was our endeavour when we framed the Standing Order which has been superseded by the rules of the Government of India. I still think that, notwithstanding those rules, it will be possible, when there is another opportunity, to settle these matters among the representatives of the House and outside the Council. Even where it may be necessary to eliminate an existing President, it would be very much more satisfactory to the House and it would probably afford very much more relief to the candidates 3rd February 1925]

Excise.

Orders passed on the report of the Excise Advisory Committee.

- 37 Q.—Mr. C. Gopala Menon: Will the hon, the Minister for Education be pleased to state whether any conclusions have been arrived at from the evidence recorded by the Excise Advisory Committee and what they are and whether the Government have passed final orders thereon with a view to the introduction of the principle of local option in the Excise Administration of this Presidency?
 - A.—The Committee has completed the examination of witnesses and will meet shortly for further consultation.

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 - (a) the quantity of milk available per head per day in this Presidency;
- (b) total number of cows after deducting 25 per cent as barren and aged;

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desired. (Laughter.) I promise to be and to remain, for the future, as I trust I have been in the past, a devoted servant of this House and a faithful guardian of its rights and liberties." (Cheers.)

V

MOTION FOR ADJOURNMENT OF THE BUSINESS OF THE HOUSE RE EXECUTIVE COUNCILLORSHIP.

*Mr. C. V. Venkataramana Ayyangar: -- "Sir, before we proceed to the next business on the agenda, may I formally move the adjournment motion of which I have given notice already?"

*The hon, the President:—"I have the statement of the hon. Member. The hon. Member handed in some time ago to the Secretary a notice of an adjournment motion which he intended to make and he has to-day altered it somewhat:

Under S.O. 20 I move that the Council be adjourned for the purpose of discussing a definite matter of urgent public importance, viz., the appointment of a third Member of the Executive Council from among persons who are Government officers.'

I have first of all to make up my own mind as to whether the matter proposed to be discussed is in order. Although the subject generally is familiar to the public, perhaps the Government may wish to say something."

*The hon. Mr C. P. Ramaswami Ayyar:—"Mr. President, Sir, with reference to this question let me point out certain statutory difficulties. From the terms of my hon. Friend's motion I see that he desires to discuss this definite matter of general public importance, viz., the action of the Government and of His Excellency the Governor in having appointed a third Member of the Executive Council from among the officials of the Government. I take it also that he wants to present a homble address..."

*Mr. C. V. Venkataramana Avvangar:—"I may just say that my original motion was to that effect, but it has now been altered a little."

*The hon. Mr. C. P. Ramaswami Ayyar:—"All that I have to say on that matter is this. Under the section relating to this matter (section 92) when there is a vacancy in the office of a Member of the Executive Council of a Governor and when there is no successor present on the spot the Governor in Council shall supply the vacancy by appointing a temporary Member of Council. Now, the Governor in Council has moved in the matter and has appointed a temporary Member of Council. The Governor in Council has also issued a communiqué pointing out that the appointment was intended to be and is of a temporary character and it must have been seen by the hon. Members of this House. The next step is this that, until his successor is appointed, the person so appointed shall hold office. Therefore, until, under section 47 of the Government of India Act, His Majesty the King has appointed some one and he has taken upon himself the execution of that office, the temporary Member holds office and nothing can be done even by the Governor in Council against the appointment made under the Statute. In other words, until the successor arrives the person who is appointed should be there and nobody can dislodge him."

*Mr. C. V. Venkataramana Ayyangar:—"I am surprised to see the hon, the Law Member opposing this motion on the ground that the Government have done something which cannot be revoked. This is an act of the Governor in Council and not of the Governor. That is one point.

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"My next point is that all adjournment motions are made for the purpose of discussing matters of public importance with regard to what the Government have done. In several matters they have passed final orders. The Government in such matters cannot say that they have passed final orders and that those orders cannot be revoked. Therefore, strictly speaking, I am taking my stand on S.O. 20 and the section that has been pointed out by the hon, the Law Member is not applicable to my motion."

*The bon. the President:—"It has been pointed out that it is not within the power of the Government to revoke such appointments."

*The hon. Mr. C. P. Ramaswami Ayyar:—" I thought the hon. Member from Coimbatore had caught the drift of my remarks. It has been ruled that anything cannot be the subject matter of a motion of this kind, but only what can be brought as a resolution. Considering that Government cannot revoke this appointment even if they have a desire to do so under a resolution which should be according to our rule something in the form of a recommendation, I said that this adjournment motion was not in order. That was what I said. Moreover in view of what I said, this cannot be an urgent matter as the present nominee is bound to continue."

- *Mr. C. V. Venkataramana Avyangar:—" This motion is made only with a view to express the feeling of the House with regard to the action of the Government in this matter. As for the other thing whether this appointment can be revoked or not, we have nothing to do There are a number of things on which this Council have expressed their views but on which the Government have taken no action. All these motions are supposed to have reference to future. This motion only informs the Government what the view of the Council is on this matter. Therefore, Sir, what the Government can or cannot do by virtue of this motion has nothing to do with us."
- *The hon. Sir Arthur Knapp:—" May I suggest another consideration? It appears to me from what the hon, the Law Member has pointed out that nothing can be done at present as the result of this motion. If it is accepted that nothing can be done at present, I cannot understand how the hon. Member treats this question as a matter of urgent public importance. Unless the hon. Member anticipates that another vacancy among the non-official Members of His Excellency's Council will occur in the near future, I cannot see any urgency at all in this matter."
- * Mr. C. V. Venkataramana Ayyangar:-- Do Government say that this temporary vacancy cannot cease? If they accept our recommendation, the temporary vacancy can cease."

The hon. Sir ARTHUR KNAPP: -" No, it cannot cease."

* Mr. C. V. Venkataramana Ayyangar:—"The appointment will cease if no person is appointed to that place. The Government say there was no other proper person to take up that place and now that it has been filled up there is no organized about it. Well, they may apply to the Secretary of State and have a proper person appointed. Apart from other questions as to the merit, I do not think that on the ground of order this can be over-ruled."

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*The hon. the President:—"I am much obliged for the opinions that have been expressed. I have frequently demanded that an adjournment motion should be equivalent to some resolution. In this case it has been pointed out by the hon. the Law Member that the equivalent resolution cannot be that the Governor in Council do revoke the appointment which has been made. But the hon Member from Coimbatore says that he would be equally satisfied if Government were to accept as an equivalent resolution that they would not make such appointments in future. As regards urgency it more or less depends on the importance attached by the public to the particular question before the House. I think that on the whole, so far as I am concerned, the matter must be held to be in order, subject to anything which His Excellency may decide. I have read the statement to the Council and I have now to ask whether the hon. Member has the leave of the House to make his motion."

Rai Bahadur T. M. NARASIMHACHARLU:—"I wish to raise a point of order. Sir, I want to know whether we shall be in order in continuing the discussion on this question. The discussion must have begun at 2-30 p.m. on the same day."

- The hon, the PRESIDENT:—"It is physically impossible to begin the discussion at 2-30 p.m to-day. We can have it the next day.
 - " Does anybody object to this motion?"

The hon. Mr. C. P. RAMASWAMI AVYAR: "I object to it."

*The hon. the President:—"Objection having been taken, I ask those hon. Members who support this motion to rise in their places"

Some Members having stood in their places, the Presider said:—
"There are certainly more than twenty Members; the rule says:

'If twenty or more Members rise accordingly, the President shall intimate that the motion will be taken up either the same day or the next day.

"I rule that it will be taken up at 2-30 p.m. to-morrow."

Rai Eahadur T. M. NARASIMHACHARLU:—"Shall I be in order in moving my motion for adjournment?"

*The hon, the President:—"Not now. But perhaps the hon. Member wishes to have precedence to-morrow."

Rai Bahadur T. M. NABASIMHACHARLU:—" Shall I move it the day after to-morrow?"

*The hon. the President:—" I think it will be open to the hon. Member to make his motion after question time to-morrow, and it will be taken up the day after to-morrow."

PANEL OF CHAIRMEN.

*The hon the President:—"I have to inform the House that, under rule 3 of the Legislative Council Rules, I have appointed the following four gentlemen to be a pinel of Chairmen for this session:—

Mr. A. Ramaswami Mudaliyar. Sriman Sasibhushan Rath Mahasayo. Khan Bahadur Haji Abdullah Haji Qasim Sahib. Rai Bahadur T. M. Narasimhacharlu."

VII

ACT ASSENTED TO BY HIS EXCELLENCY THE GOVERNOR-GENERAL.

The hon, the President announced that the Madras Hindu Religious Endowments Act which was passed by the Council received the assent of His Excellency the Governor-General on 29th December 1924.

VIII

ACT ASSENTED TO BY HIS EXCELLENCY THE GOVERNOR.

The hon, the President announced to the Council that the Madras Survey and Boundaries Act received the assent of His Excellency the Governor on the 3rd January 1925.

IX

COMMUNICATIONS TO THE COUNCIL.

The Secretary laid on the table-

- ^a (1) Proceedings of the ninth, tenth, eleventh and twelfth meetings of the Finance Committee for 1924-25 held on 2nd December 1924, and on 6th, 7th and 8th January 1925, respectively.
- ^b (2) G.O. No. 2001, Development, dated 21st November 1924, recording the audit report of the Kerala Soap Institute for 1923-24.
- c (3) G.O. No. 2002, Development, dated 21st November 1924, recording the accounts of the Fruit Preserving Institute for the year ending 31st March 1924.
- d (4) G.O. No. 2044, Development, dated 28th November 1924, recording the audit report and accounts of Fisheries—Cannery for nine months ending 31st March 1924.
- e (5) G.O. No. 2063, Development, dated 3rd December 1924, recording the audit report of the Government Industrial Institute, Madras, for 1923-24.
- (6) G.O. No. 2131, Development, dated 15th December 1924, recording the audit report of the Fruit Preserving Institute for the quarter ending 30th June 1924.

HOUSE COMMITTEE.

- The hon. Sir ARTHUR KNAPP:—"I beg to move the motion that stands in my name which reads thus:
 - 'That with a view to appoint a House Committee in pursuance of Standing Order No. 80 this Council do proceed to elect six Members to be Members of the said Committee according to the principle of proportionate representation by means of the single transferable vote,"

The hon. Mr. C. P. RAMASWAMI AYYAR:--"I second it."

Diwan Bahadur P. C. ETHIRAJULU NAYUDU:—"Mr. President, I suggest that this motion be deferred to some other day. My reasons are that this House Committee was not able to do anything in the past. I may

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a Printed as Appendix III (1) on pages 77-112 infra.

III (2) ,, 112-129 ,,

III (3) , 129-139 ,,

III (4) ,, 139-149 ,

III (5) ,, 149-157 ,,

III (6) ,, 157-162 ,,
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[Mr. P. C. Ethirajulu Nayudu] [5rd February 1925

say that so long as we are not furnished with sufficient funds to put things right we can do nothing. There are very many defects which this House Committee is expected to rectify. We brought several suggestions to the notice of Members of Government to redress our grievances but nothing could be done because they said they had no money. What I suggest by this request is that until we are able to find out what amount is allotted at the next budget this question be deferred."

- * Mr. T. Adinarayana Chettiyar:—"I beg to second the proposal. I was one of the sinners who could not do anything in the House Committee. We met only once—I do not know whose fault it is—and during that only sitting we were prolific in our suggestions, but nothing was done because there was no money. Therefore, if it is seriously intended that there should be a House Committee functioning properly and satisfactorily, I do not think there is any meaning in continuing its existence without sufficient funds. I heartily second the motion of my hon. Friend, Mr. Ethirajulu Nayuda."
- * The hon, the PRESIDENT:--" It has been moved and seconded that this question be adjourned till after the discussion of the budget."
- * Diwan Bahadur M. Krishan Navar:—"I have very great pleasure in supporting the amendment. I am not a Member of the House Committee—that is in answer to a question that I heard. I was a Member of the House Committee in the year 1921. In that year, as also in subsequent years, the House Committee was not able to do anything substantial. I am told that the Deputy President of the Legislative Assembly is comfortably house fin a very decent and warm room, whereas the Deputy President of this Council has not a single seat outside this House. He has no establishment of his own. He has to grope about for finding a seat. I brought to the notice of the then hon, the Leader of the House (Sir Charles Todhunter), when he on a previous occasion moved for the appointment of this House Committee, that the arrangement for Indian lunch was entrusted to an Indian contractor and that the House Committee did not have any control over him There was no linen and there was no crockery available to the Members."
- *The hon. Mr. C. P. RAMASWAMI AYYAR:—"Rupees 400 were given for linen and other appurtenances."
 - * Diwan Bahadur M. Krishnan Nayar:—"That is a huge sum!"
- *The hon. Mr. C. P. RAMASWAMI AYYAR:—"I said that Rs. 400 were given for linen and other appurtenances. Is not this huge sum sufficient for linen?"
- *Diwan Bahadur M. Krishnan Nayar:—' Linen and other appurtenances I was only referring to as an illustration. There are various other things.
- What does my hon. Friend say regarding the suggestion for giving a room to the Deputy President? He has no room at present. I have referred to only one instance as an illustration. I have various other things to refer to.

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"This magnificent sum of Rs. 400 has been sanctioned by a Government whose annual income is nearly sixteen crores. Let me only make a suggestion as a basis for the discussion and say that unless Government make a decent grant of at least Rs. 10,000 to the House Committee there is no use in appointing a committee. A very wise suggestion has been made by the hon, the Mover of this amendment that this business be adjourned till after the discussion of the budget, so that if we find that the Government do not allot a reasonable amount for this item it will be our interest and our duty to vote down several grants that Government may ask for. (Hear, hear and laughter.)

A Voice: - "That will be a sort of non-co-operation."

* Diwan Bahadur M. Krishnan Nayar;—"The House will best serve its interests by such non-co-operation. It is an extreme measure; but it is the best and the most effective way of bringing down the Government to its knees (laughter). I am sure that this amendment of my hon. Friend will appeal to all sections of the House, because it is not a matter on which differences of opinion may arise. With these few remarks I have very great pleasure in supporting this amendment."

Mr. R. Srinivasa Avyangar:—"Mr. President, Sir, I do not propose to offer any remarks on the merits of this motion for the simple reason that I am conscious of the many grievances which we should like to get redressed. But I wish to raise a point of order with your leave, Mr. President. Standing Order 80 says that

'there shall be appointed at the commencement of each session a House Committee to consider and advise upon all matters connected with the comfort and convenience of Members of the Council. . .'

"The Standing Order makes it imperative on the House to appoint one such committee. We are now at the commencement of a session and the subject is properly before the House. It seems to me that it is obligatory on the part of the House to appoint a committee. Therefore I think that this motion is out of order and against the spirit of the Standing Order. It seems to me that it is not within the competence of this House to vote in favour of the amendment."

Mr. A. Ramaswami Mudaliyar: - "Mr. President, Sir, I do not propose to speak on the point of order, for it is perfectly obvious to me that it is within the power of this House to adjourn a particular item on the agenda. I do not east any reflection on any of the Members who served on the House Committee during the last year or in the preceding years. But I must express that there is a general feeling in all parts of the House that this House Committee has not been fairly treated by Government Time after time the difficulties experienced by the hon. Members especially those coming from the mufassal, have been placed before the Government and it seems to me idle to suggest that all these difficulties could not have been overcome. For instance, as regards the residence of the Members of the Council while they attend the meeting of the Council in Madras there was some suggestion some time back that some quarters might be obtained as near as possible to the Legi-lative Council where they could reside while in Madras. But that suggestion has not been given effect to. There is also the anomaly pointed out by my hon. Friend, Mr. Krishnau Nayar, that the Deputy President has no separate accommodation for himself. Again, Sir,

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while we are working on the party system neither the whip on this side of the House nor the one on the other side has got a room of his own in which to transact business. Sometimes letters are addressed to me marked, 'Whip's office'. That office is somewhere in the mid air. The other side also, Sir, is, so far as I know, in the same position. We had also complaints about the seating arrangements in this House, about the necessity for improving the accoustic properties of this Chamber. I have seen the Legislative Assembly and in spite of the fact that it is of a circular form every Member sitting in the gallery and every Member in the chamber will admit that the auditory properties of the House are the best that could be obtained in this country. We have been making suggestions that the buge space which is the sepulchre of all the voices might be covered as far as possible by constructing a circular gallery all round and that the roof may be converted into a concave one as far as possible. Many other suggestions have been made regarding such matters. Some of us are going to move a resolution to the effect that a committee of this House, not merely the experts and the engineers of the Government, be appointed to consider this question and suggest remedies. Then there is the question of the caterer. For instance some of us who come here to attend the meetings of committees such as the Finance Committee have to rush up to a place two or three miles off in the middle of the day to have our refreshment and then come back. If we have caterers of our own such difficulties can be avoided. I think each and every Member of this House is in need of these creature comforts. Time after time Members of the House Committee have placed this matter before the Government and asked them for a grant of Rs. 5,000. The Finance Member or the Home Member-I do not know whether it is the Home Member who deals with this subject or the hon, the Law Member who, I think, is in charge of this matter, or whoever is responsible for this parsimony, or whether it is all the Members on the Treasury Bench, it does not do much credit to them that we should be put to the necessity of complaining in open Council of the difficulties we suffer from. Let us adjourn the appointment of this Committee till after the budget is introduced. I do not think that the Standing Order forbids as from doing so. If some provision is not forthcoming in the budget we had better get rid of the farce of the House Committee, the whip on this side going about and getting members to serve on the Committee and the whip on the other side also doing the same. The Standing Order may be there, the ex officio members may be there, but we shall not elect any members to the Committee. That is a matter which is perfectly within the rights of the Members of the House. I hope that Government will consider this question and make some financial arrangement in the meanwhile."

*The hon. Mr. C. P. Ramaswami Ayyar: - "Mr. President, Sir, it is perfectly true that this question is to a large extent dealt with by me, and I think it is my duty, and I owe it to the House to explain one or two matters so that they might see that there is no particular unreasonableness on my part in regard to them. Let me first deal with the question, the very important question, of securing accommodation, boarding and lodging for the mufassal Members of this House. That was a matter emphasised and rightly brought forward, if I may say so, by the hon. the Member for Chingleput. A resolution of the House Committee to that effect with the

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addendum that if possible premises be secured within the Fort itself was transmitted to me. What happened? We could not get premises within the Fort. That, I think, is fairly demonstrable. We then circularised hon. Members on the 4th August 1924 asking for their suggestions whether they were prepared to pay anything, and what they were prepared to pay, so that we may make arrangements for them. We wanted to know what rent they were prepared to pay and for what period they would require the accommodation. In response to the circular that went out, 36 replies were received out of a House consisting of 120 members. Eighteen of those members were prepared to pay one to two rupees per day during the sitting of the Council. One member was prepared to pay Rs. 2-8-0 to Rs. 3. Four were prepared to pay any reasonable rent. One member was prepared to pay Rs. 3 for boarding and lodging (laughter). One member was prepared to pay Rs. 4 per day for boarding and lodging. One member was prepared to pay Rs. 10 for food, lodging, attender, barber, scavenger, conveyance, etc. (laughter). One member was prepared to pay any amount that the majority may arrive at.

"Sir, in view of the replies, does this House think it fair to say that the fault was entirely on the part of the Government? If even one-third of the Members of this House would come to certain conclusions and inform Government, then proper arrangements will be made for the quarters."

Mr. A. Ramaswami Mudaliyar:—"What about the distance of the quarters from the Legislative Council?"

Mr. S. Satyamurti:--" Boarding?"

*The hon. Mr. C. P. Ramaswami Avvar:—"Boarding arrangements also will have to be made. If the Members of the House Committee will consult the other Members of the House and come to definite conclusions and transmit their resolutions to the Government fortified by certain facts, Government will make the necessary arrangements. I do not wish to blame the members of the House Committee. The hon, the Member for Malabr was speaking of throwing out the budget or substantial portions of it for the tergiversations of the Government. Let me point out that we have not been oblivious to the needs of the Members, and that we have been trying to do all that we can subject to the exigencies of finance."

Mr. Sami Venkatachalam Chetti:—" Were these replies placed before the House Committee?"

- *The hon. Mr. C. P. Ramaswami Ayyar:—"I do not know; I cannot say. (After a pause) I am told that they were received by the House Committee."
- *Mr. C. V. Venkataramana Ayyangar:—"Is it about lodging alone or does it include boarding also?"
- The hon. Mr. C. P. Ramaswami Ayyar:—"The question of boarding is a difficult one. How many systems of boarding will have to be resorted to is a question which will have to be decided. If the House Committee will come to a decision on the matter and communicate to Government, they will do all they can. It may be that Government may be handicapped by want of funds, but please let us not judge Government or the hon. Members

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of the Government as though they have been obstinately refusing all that the House Committee had been asking for. That is not the idea of the Government."

- Diwan Bahadur M. Krishnan Nayar:—"Let a reasonable sum be allotted in the budget."
- The hon. Mr. C. P. Ramaswami Ayyar:—" If the purposes are indicated in any resolution or in the speeches now made, we shall certainly consider it."

Mr. Sami Venkatachalam Chetti:- "What about the other points raised?"

The hon. Mr. C. P. RAMASWAMI AYYAR:—"I have got all the points raised and I shall deal with them one by one. The first is that arrangements may be made to give a separate room for the use of the hon. the Deputy President. That matter is now under consideration. The room space now available in this building is very scanty. It is a known fact that even the Secretaries to Government have to work in rooms which are not quite suitable to them. Secondly, it has been proposed that steps should be taken to improve and beautify the grass plots on either side of the Council Chamber. The Public Works Department has been ordered to do so. Then, a second water filter was asked for and that has been provided. Another resolution was that Madras Legislative Councillors may be provided with letter papers and covers embossed with the 'Royal arms' and the inscription 'Legislative Council' on payment of cost. There is a correspondence going on with the various Legislative Councils as to the system which each Council is adopting. Then there is a resolution regarding the supply of triangular mud-pots. Action is being taken on that resolution. Then it has been resolved that during the hours between 1 and 3 p.m. the restaurant keepers in the Council Chamber be not permitted to supply within the luncheon room tiffin to persons who are not Members of the Council unless introduced by a Member.

"A circular to that effect has also been issued to the caterers for Indian and European Members. Rules also have been framed to that effect. Then there is a resolution that the Government be requested to secure accommodation for the mufassal Members of the Legislative Council. There is also a request that arrangements may be made for the safe custody of bags, etc., while the Members leave the Council Chamber. Arrangements for the supply of lockers to the Members are being made so that they may place their books, etc., in them. Strangers have been asked to be excluded from the Committee rooms. That has been done. As to the question of placing Rs. 5,000 at the disposal of the House Committee for such use as they may think fit, Government will certainly place the sum at their disposal for carrying out the wishes of the committee. But Government want the details for which the sum is required. Just as the hon. House wants details with regard to the budget demands for grants by Government Members, Government also want some details as to the expenditure of this sum of Rs. 5,000. Later on, there is another resolution that Members of the Legislative Council may be supplied with good tiffin on days on which the Council meets, by making some arrangements for buying the necessary provisions, engaging cooks, and getting fresh tiffin prepared and supplied to Members. This resolution was communicated to Government.

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- 3 p.m. "This is another recommendation of the committee.
- 'That the Government he responsible for the supply of good tiffin to the Members of the Legislative Council on the days of Council sittings and that for this purpose a staff be provided for buying necessary provisions, engaging cooks, getting fresh tiffin prepared and supplied to Members, etc.'
- "It is suggested in reply that the House Committee or the Secretary, Legislative Council, may invite tenders from local hotel-keepers and impose conditions on the caterer as regards the quality, quantity, etc., of the lunch to be supplied. Later on,
 - ' that napkins be provided for Members during lunch.'
- "The reply is that this is being done. The next proposal is that no non-Member is allowed to enter the Committee room. This has been done. Next, the committee suggest that two copies of all the English dailies in Madras and of 'the Swadeshamitran' and 'the Andhrapatrika' may be placed, one set in each Committee room. They are being placed accordingly. The next proposal is that the Oriental Arts series and Sarma's portfolio of drawings be bought for the use of the Members. Next, exhaust fans should be provided in bath-rooms; small mats or carpets be provided for Muhammadan Members for use during prayers. These are all the demands by the House Committee.
- "Now, Sir, I have exhausted all the demands made by the House Committee in the sense that I have read them all out. I do not want to trifle with the subject, nor do I seek to minimise the inconveniences of hon. Members. But I wish to say that if only hon. Members have a spirit of give and take, if they want the budget provision to be made, there is no doubt that the Government will be glad to allot it in the budget if they can. And it seems to me that there is no particular reason for adopting the extreme measures adumbrated in one or more of the speeches made in this House on this occasion."
- * Mr. T. Adinarayana Chettiyar:—"The hon, the Law Member has invited practical suggestions and he has blamed us for not having made a definite statement to the House."
- *The hon. Mr. C. P. Ramaswami Ayyan:—"I do not blame anybody, Sir. All that I say is that if suggestions are made, we shall see whether we can comply with them with due consideration for our present financial position."
- * Diwan Bahadur M. Krishnan Navar:—"May I make a suggestion, Sir? The hon, the Law Member referred to the necessity for giving details for the allotment asked for by the Committee. We know, Sir, that very often lump allotments are made in the budgets. And now, if the hon, the Leader of the House or the hon, the Home Member undertakes to provide as a lump allotment this small sum of Rs. 5,000, I will be content."
- * Mr. T. Adinabayana Chettiyar:—" The first item naturally is the item of accommodation for mufassal Members. It is clearly understood between that Bench and the rest of the Members that the Government should come in to share the burden to some extent at least, and give us the necessary help to secure a decent building as near as possible to Fort St. George and make necessary arrangements, employ a permanent staff of cooks and all that as asked for in the resolution last read out by the hon, the Law

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Member. Secondly, as regards the stale tiffin that is now provided, it could not be avoided under our present helpless financial circumstances, the caterer brings tiffin having prepared it probably in the early hours of the morning or late in the previous afternoon; things are neither fresh nor satisfactory. The other suggestion asking that a permanent staff of cooks be engaged and that somebody should be asked to look after the purchase of provisions and seeing that Members are guaranteed freshness of tiffin not only on Council days but also on days when committees meet here, deserves consideration. As regards the question of the lockers, I am the person who was responsible for the suggestion. As they said that no separate room was available, I thought that some lockers might be provided so that hon. Members may leave voluminous books which they often bring and which are not needed till the next day. A draftsman was sent to me and I gave the plan. But I got a letter only two or three days back asking me to arrange for an ocular demonstration of the lockers. I am rather afraid that in spite of what has been said there has not been that readiness to meet our demands. Without any further remarks, I wish to urge that provision should be made for a lump allotment the minimum of which has been indicated by the Committee of which I was a member, namely, Rs. 5,000. I hope the hon. Members on the Bench opposite will be agreeable to the suggestion."

Mr. B. Venkataratnam spoke in Telugu. He said that if the hon. Members of Government could give definitely the expenses towards boarding arrangements, individual Members of the Council would be able to decide one way or the other and that there was no use in ascertaining their views without definite data.

*The hon. Sir ARTHUR KNAPP: "I do not know, Sir, whether my hon. Friend below the gangway presses his motion for adjournment or not. If he does, may I be permitted to point out that the adjournment motion is not going in the least to achieve the object which my hon. Friend has in view. As has been pointed out, the Standing Order lays down that there shall be a House Committee appointed of which one member is ex officio, the Deputy President, and to which two members are appointed by the President and six are elected. It is true that the House can say: we do not choose to elect. But that could not bring the House Committee to an end. The House Committee will continue to function without the six elected members."

Diwan Bahadur P. C. ETHIRAJULU NAYUDU:—"The object with which I move this adjournment motion is simply to bring to the knowledge of the House the grievances of the members of the House Committee and, as has been expressed by many hon. Members, the Government have not come forward with any real sympathy towards our grievances."

*The hon. Sir Arthur Knapp:—"That is hardly a point of personal explanation, Sir. My position is this. I am moving this resolution, not as suggested, as the Home Member, but merely as the leader of the House and at the request of the President. I have no knowledge of the merits of the case, nor did I in the least expect that there would be a discussion on this purely formal motion. If we are going to develop Parliamentary conventions here, it would have been far more in accordance with such conventions that some kind of notice should be given to me that the motion

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would be opposed. My position is really a formal one. The House, by the insertion of a Standing Order of its own, has desired that there should be six elected members, and that the House should be given an opportunity of electing them. It is in order to give the House the opportunity of carrying out its own Standing Order that I have had to propose this motion. If the House does not wish to elect the members, as I have pointed out, the House Committee will nevertheless continue to exist. If my hon. Friend's object is to abolish the House Committee, I am afraid this is not the way of doing it. The only way is to abolish the Standing Order."

* Mr. C. V. Venkataramana Ayyangar:—"I did not want to take part in this debate, but I have been provoked to make a speech in support of this proposition. My hon. Friend Mr. Srinivasa Ayyangar, as well as the hon. the Home Member, have said that the Standing Order requires that a House Committee shall be appointed. We think that it shall not be appointed and we are satisfied that under the circumstances it shall not be appointed. But if the Government insist upon having a committee of three members, by all means let them have one."

*The hon. Sir ARTHUR KNAPP:—" May I rise to make one personal explanation, Sir? It is not a question of Government desiring anything. It is a question of the House's Standing Order requiring it. I think I may go so far as to say that if Government were asked whether they wish to press as Government for the appointment of a House Committee, we should probably say 'no'."

* Mr. C. V. VENKATARAMANA AYYANGAR: - "Unfortunately, the hon. the Leader of the House has no mind to satisfy us. The Government could have easily satisfied us by saying that by all means out of the 16 crores that they are spending they would spare Rs. 5,000 for the House Committee. The request has been made by member after member and a number of grievances have been mentioned. All the grievances cannot be remedied even if the Government gives us one lakh. We will for the present be satisfied, in due consideration of the stringent financial conditions, with a pittance of Rupees 5,000. We are wasting lakhs of rupees for various other objects. And even if the Finance Committee or even the Council refuses sanction, the Governor certifies. And yet the hon, the Law Member says that he is prepared to do everything for us, but only he would not say a word that the amount would be provided for. The hon. Member, Mr. Krishnan Nayar, has come down from Rs. 10,000 to Rs. 5,000 although he has no authority to do so. We thought that even Rs. 10,000 would be but a small sum, but even when that has been brought down to Rs. 5,000, the Government through their spokesmen, the hon. the Law Member and the hon. the Leader of the House, are not inclined to favour our demand."

*The hon. Mr. C. P. Ramaswami Ayyar:—"Let me venture to utter a word of complaint. Does the hon. Member from Coimbatore think that after I heard the hon. Member from Malabar, I was entitled at once to say: we shall bring in Rs. 5,000 in the budget? If so, he is not aware of the difficulties of a Member of the Government in making provisions even of two or three thousands in the budget, what difficulties there are in passing through the sieve of the Finance Committee, the hon. the Finance Member, and the Finance Department. All that I can say is that I shall bear in mind

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what has fallen from hon. Members here and see whether the Government can allot any sum in the budget or not. I can only do that. But to promise that sum is beyond the province or jurisdiction of a Member of the Government."

Diwan Bahadur P. C. ETHIRAJULU NAYUOU:—"I hope, Sir, that as a result of our speeches the hon, the Finance Member will come to our rescue."

- * Mr. C. V. VENKATARAMANA AYYANGAR :- "I will repeat carefully what I said. The hon, the Law Member is the spokesman of the Government and on both sides of him are the other hon. Members of Government. He can as well consult them, the Finance Member and the Finance Secretary, whether this paltry sum could be provided for. As for the Finance Committee, we know, Sir, there is no difficulty at all when the Government want to spend for our own objects. The Government want to raise their reserves from one to two lakes and they are going to bring in a number of new schemes costing lakhs and lakhs. All these are being sanctioned by the Finance Committee and, even if the Committee refuses, the Government say that the resolutions of the Committee are not binding; even if the Council refuses sanction, there is His Excellency the Governor to certify the grant. All that can be done and is done by the happy family of seven Members. All that my hon. Friend, Mr. Krishnan Nayar, wants is a fair understanding on the Government side that they will put the amount in the budget. The hon, the Home Member who is equally responsible as the spokesman of the Government here said that they would leave it to the House whether it would work out its own Standing Order and in spirit he said that he would not give any amount."
- *The hon. Sir ARTHUR KNAPP:—"On a point of personal explanation, Sir. I have made no reference whatever to the question whether I would or would not give a grant. I was only asking as Leader of the House whether the House did or did not wish to carry out its own Standing Order."
- Mr. C. V. VENKATARAMANA AYYANGAR:--" Probably the hon. the Leader of the House did not catch my idea. What I was saying was that in spirit he was not prepared to give us anything. That was at any rate the spirit of his reply. I am very glad, Sir, that some Members of the Ministerial side spoke of non-co-operation to-day. I am a co-operator generally, but, whenever absolutely necessary, a non-co-operator. What surprised me most was that the hon. the Leader of the House should say that if hon. Members wanted to non-co-operate with the Government, they would non-co-operate with them and have the Committee with the three members. I do not know if the Deputy President will attend the meeting. Probably he will resign his Deputy Presidentship, or will strike and would not attend the meetings, and I do not know what the two people nominated by the President will be able to do. They can in all probability taste a cup of tea at the lunch room and satisfy themselves. There is no use of complying with the Standing Order. The Standing Order is there. All that we say is that the Standing Orders and the Acts are not satisfactory. They are defective. Now there is absolutely no harm in having this motion adjourned. As for the Finance Committee, it is going to sit this evening, and if the proposal is placed before them, if I can speak for the other Members of the Committee, I shall say that it will be unanimously passed. Of course, I cannot speak for the President

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of the Finance Committee who is a Member of Government. So, till then, we will have a short adjournment and let the Government satisfy themselves whether this amount is necessary.

"And then we will be satisfied, Sir, that, after all, a little of our recommendation is sometimes heeded. I do not think that we care 3-15 p.m. for this Rs. 5,000. It is absolutely useless. We want either the full convenience or no convenience at all. I know we must arrange for our own luxuries. The hon. Member, Mr. Ramaswami Mudaliyar, said that himself and some others had to go two or three miles for lunch, but I may say that some of us have to go without lunch, as there is one advisory committee meeting at 1 o'clock and another at 2 or 3. Some members had to go without lunch yesterday, because on non-Council days no lunch is supplied at any cost, and unless we go and flud ourselves under the obligation of some Minister or some other officer, we must starve. We are prepared to starve, but all that I say is that under the circumstances I would appeal to the Government to agree to this resolution or suggestion. We have adjourned the consideration of the business regarding the House Committee till half-past two to-day, and there is no reason why we should not adjourn it for a few days. Let the Government accept the motion and let us go on smoothly, especially on the auspicious day on which you, Sir, have been elected. So on this day let there be no non-co-operation or friction. Let the Government consider this matter seriously."

- *The hon. Sir Arthur Knapp:—"De I understand my hon. Friend to say that the motion is to adjourn this matter for a few days? I am afraid the Mover proposed the adjournment not for a few days but till after the Budget."
- * Mr. C. V. VENKATARAMANA AYYANGAR:--" If that will satisfy our friends, I have no objection."

Diwan Bahadur P. C. ETHIRAJULU NAYUDU:—" I said that it should be adjourned till just after the introduction of the Budget."

- *The hon. Sir ARTHUR KNAPP:—" Sir, may I suggest that the amendment be put in writing if it is going to be pressed?"
- *The bon. the PRESIDENT:—"I understand that the Budget will be presented on the 2nd March."
- *The hon. Sir ARTHUR KNAPP:—"The discussion of the Budget will not terminate before the end of March, in which case we may have no opportunity of taking up this matter."

Diwan Bahadur P. C. ETHIRAJULU NAYUDU:—" My motion is that it should be adjourned till the introduction of the Budget."

*The hon the President:—" Probably to give the Government an opportunity of making some provision in the Budget? Is that the idea?"

Diwan Bahadur P. C. ETHIRAJULU NAYUDU:—" Yes, Sir, that is the idea."

*The hon. Mr. R. A. Graham:—"Sir, I may say just a few words on this motion. I think there are some objections to giving a lump grant of Rs. 5,000 without details. I do not think it will be approved of by the country generally, if the House Committee decide to spend that amount in providing Members with free tiffins or free quarters when they visit the

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Council Chamber. Some complaints have been made which, I think, could quite justly be made to the House Committee. It is the House Committee, I think, which ought to have the control of the catering for Members, but the Members must not expect to have everything done for them free of cost."

Voices :- " Nobody wanted to have them free."

*The hon. Mr. R. A. GRAHAM:—" If we have some definite proposals as to what the money is wanted for, I do not see why it should not be possible to provide some money in the Budget."

Diwan Bahadur P. Kesava Pillar:—"Sir, I have been the President of this House Committee for the last four years (laughter). The hon, the Law Member knows that he has not been able to carry out any of the recommendations of the House Committee all these years. I wish he could point out one or two substantial things which he has done according to the recommendations of the House Committee. As regards the hon, the Finance Member's objections, I may point out that we wanted Rs. 5,000 not for free lunches or free dinners (laughter)."

*The hou. Mr. R. A. GRAHAM:—"I do not know the purposes or object for which this Rs. 5,000 is asked,"

Diwan Bahadur P. Kesava Pillai:—"We have pointed out why we wanted that amount to be placed at the disposal of the House Committee. The resolutions of the House Committee are there and we communicated them to Government, but no action is taken. That shows that the hon. Members on the Treasury Bench do not consider it worth while reading the recommendations of the House Committee. It becomes more or less general that hon. Members of the House Committee do not attend the meetings of the Committee at all, when I go and sit there with the Secretary. What is the use of the Committee? We meet and make recommendations, but nobody takes notice of them. But being ex officio President of the Committee, I have no other alternative but to sit there (laughter). Then we went and waited in deputation on the hon, the Law Member. I do not know the answers he gave then, but I think he said he would sympathetically consider the matter; but nothing has been done (laughter)."

*The hon. Mr. C. P. Ramaswami Ayyar:—"I am afraid the hon. the Deputy President suffers from the disadvantage, if disadvantage it be, of not having been here when I was reading out from a long list just now; but from one point of view, I think I may satisfy his apprehensions. He said that the details were given by the House Committee. I think as President of that Committee he has overlooked that the only detail that we got was that the sum of Rs. 5,000 be placed at the disposal of the House Committee for such use as they might consider necessary for carrying out their resolutions."

Diwan Bahadur P. Kesava Pillai:—"I think, Sir, that here we have got all the hon. Members of this House composing that Committee and also its President, and we can give the Committee some discretion to spend the amount to the best advantage of the House. Cannot the Government entrust us with Rs. 5,000? There are many details which need not be furnished to the hon. the Finance Member. We have discussed the matters

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and we want Rs. 5,000 and we will spend that amount to the best advantage of hon. Members. I may assure you that no free lunches are contemplated." (Laughter.)

- *The hon. Mr. R. A. GRAHAM:—"May I explain, Sir, that I just wanted to know in some detail what the money is for?"
- * The hon, the President:—" Does the hon. Mover of the amendment press it, that is, that the consideration of this matter be adjourned until after the presentation of the Budget, which is expected to be presented on the 2 nd March?"

Diwan Bahadur P. C. Ethirajulu Nayudu:- "Yes, Sir."

- * Mr. C. V. Venkataramana Ayyangar:—" According to the notice already given, the presentation of the Budget has been fixed for the 28th of this month."
- * The hon, the President:—"I have since learnt that the Budget is going to be presented on the 2nd March."
- *The hon. Sir Arthur Knapp:—"May I suggest, Sir, that the actual date of presentation of the Budget or the date to which the discussion should be adjourned is not a matter which need delay us, because having been put in the position as the Leader of the House of moving a formal motion, if a motion for its adjournment is made without notice, and if the House carries it, I have no intention of making the motion again."
- * Rao Bahadur T. A. Ramalinga Chettiyar:—"The idea of adjourning it till after presentation of the Budget is that some provision may be made for it in the Budget. If no provision is made, we can discuss it then again."
- The hon. Sir Arthur Knapp:— From the Standing Order it seems to me that the Chairman himself may take action on it. It simply says that a House Committee shall be appointed, and it seems hardly suitable that a mere formality of this kind should be converted into an issue against the Government, without notice."
- Mr. Sami Venkatachalam Chetti:—" Sir, at one stage of the debate I thought that the object of the Mover of the amendment was only to impress on the Government the several grievances which the mufassal Members feel, but I am convinced on account of the attitude of the hon. Members representing Government that they have been consistently and persistently flouting the representations of the hon, the mufassal members. Speaker after speaker has requested the Government to extend to us a wordof sympathy and promise that they would try to meet the requirements of hon. Members, and member after member of the Government has definitely stated to us that the Government are not going to look at this question from the point of view of hon. Members. Sir, we know how the Government interpret the Standing Orders. We know how they get over all technical difficulties to get grants passed by this House, and when we hen. Members of the House after a good deal of sacrifice and personal inconvenience attend the deliberations of the House and represent to you certain grievances under which we labour, though personally I feel no grievance belonging as I do to the City of Madras, it seems to me out of etiquette entirely to say 'We are not going to listen to your requirements.' It was only the hon, the Law Member who said that as far as possible the

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Government would consider the proposals of the House Committee. That was the only ray of hope we had, but even that ray of hope was extinguished by his second speech in which he said that as a Member of the Government he could not commit the Government to anything definite. We know, Sir, that all Government answers are indefinite, but we thought that in this small matter they would get over their ordinary bureaucratic temperament and assure us that our personal requirements at least would be considered. The last remark of the hon, the Home Member has given us no other alternative than to vote for this amendment, and if the hon, the Home Member does not care to bring forward this proposition, we shall not be the worse for it."

Sriman Sasibhushan Rath Mahasayo:—"Sir, there seems to be some misunderstanding in this matter. The hon, the Law Member is willing to consider the question of the grant of Rs. 5,000 provided that, as far as possible, we give some details. From what has fallen from the hon, the Deputy President I do not think any details have been given to the Government, and to ask them to give Rs. 5,000 without giving any details is not just. So let us on our side promise to give them details for the expenditure as far as possible, in a vague way, if necessary, and let the Government on their side promise to consider sympathetically the question. In this way the whole question may be solved if the Chairman of the House Committee promises to give details in consultation with the members of the Committee for this expenditure of Rs. 5,000, and there will be absolutely no difficulty for the hon, the Law Member to come forward on the side of the Government and say 'I shall consider it provided the details are forthcoming'. This would solve the question and therefore we need not go into the question of non-co-operation of the one side of the House or the other."

- * Mr. P. Anjanevulu:—"Sir, I am afraid we have sacrificed both time and elegance and even decency in discussing this matter of purely creature comforts. I think this matter could very easily have been settled by a sort of private arrangement. When even greater matters like the election of the President of this House could be so settled ("Hear, hear"), I am so very sorry that two hon. Members of this House, one hon. Member from Malabar and even the Leader of the House should have tried to non-co-operate. The hon. Member from Malabar wanted to non-co-operate if Rs. 5,000 were not given and the Leader of the House wanted to non-co-operate if we pressed the amendment . . ."
- *The hon. Sir Arthur Knapp:—"By way of personal explanation, may I say that what I wanted to be understood was that having been assigned this formal business as the Leader of the House, if the House does not wish to carry out its own Standing Orders, I do not propose to bring it up a second time. It is open to anybody on a future occasion to propose the election of members to this Committee."
- *Mr. P. Anjaneyulu:—"I thought he said that it would not matter if the Leader of the House would not propose this motion. I am satisfied that this is a formal matter and that anybody can propose it. At any rate the House knows, and I hope the members of the Treasury Bench are convinced of, the difficulties which the mufassal Members are being put to. It is but common courtesy that the Government should have come forward with a

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sort of promise that they would seriously think of doing something in the matter hereafter when the Budget is considered, to provide for this Rs. 5,000 or Rs 2,000 or whatever may be required for the ordinary comforts of those Members that have very often to come down here from the mufassal. You know in Madras it is not generally possible to engage houses for short periods off and on, and it is but natural therefore that all of us should feel as one, in trying to see that something decent is done for hon. Members of this House. All ought to co-operate with one another and no one need non-co-operate in this matter."

The question that the item of business regarding House Committee as on the Agenda be adjourned till after the presentation of the Budget, that is about the 2nd March, was then put to the House and carried and the item was accordingly adjourned.

XI

FINANCE COMMITTEE.

3-30 p.m.

The hon. Mr. R. A. GRAHAM:—"I beg to move:

'That with a view to the filling up of the vacancy caused by reason of the acceptance of an office under the Crown by Muhammad Yahya Ali Sahib Bahadur and of his ceasing to be a Member of the Finance Committee in consequence, this Council do proceed to elect a member of the said Committee?"

The hon. Mr. C. P. RAMASWAMI AYYAR .- "I second it."

The motion was put and carried.

*The hon. the President:—"I have to fix the time up to which nominations of candidates should be sent to the Secretary with reference to regulation 2 of the Regulations for the holding of elections by means of single transferable vote. I fix 2 p.m. to-morrow the 4th February and nominations should be handed to the Secretary before that time."

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DEMAND FOR SUPPLEMENTARY GRANT FOR 1924-25.

Grant X.

*The hon. Mr. C. P. Ramaswami Ayyar:—"Mr. President, Sir, on the recommendation of His Excellency the Governor I make a demand for the following supplementary grant:—

'That the Government be granted an additional sum of Rs. 35,000 under 22-B. General Administration—Legislative Bodies—Provincial Legislative Councils' to meet the travelling allowance of members of the Legislative Council.'

"The circumstances under which I move the grant are as follows. Against the allotment of one lake provided for in the budget a sum of Rs. 73,185 has been spent up to October 1924. The balance is not sufficient to cover the expenditure under this item for the remaining part of the year. Against the allotment of Rs. 29,000 provided for in the budget under Bye-elections and Election courts a sum of Rs. 5,955 has been spent up to

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October 1924. Consequent on the appointment of Mr. Yahya Ali as Government Pleader, a bye-election has been rendered necessary. Setting apart a sum of Rs. 5,000 for probable bye-elections to the Legislative Council and the Assembly a sum of Rs. 15,000 may be safely resumed from Rs. 29,000 and placed at the disposal of the Council Office. Therefore an !additional sum of Rs. 35,000 has to be found and hence this demand."

The demand was put and carried and the grant was made.

XIII

AMENDMENTS TO STANDING ORDERS.

- *The hon, the President:—"When the motion is reached the President has to read out the draft amendment. The draft amendment which stands in the name of Mr. G. Rameswara Rao is:
 - 'Add the following as a proviso to Standing Order No. 2 (2): "No fresh notice of questions is necessary, if the original notice itself is clear to the effect that it continues till the questions are answered" and add the following at the end of Standing Order No. 6 (3): "except when otherwise provided by rules or Standing Orders."
- "I think the Statement of Objects and Reasons has been circulated to hon. Members in regard to this amendment. If so, hon. Members are in a position to state whether the hon. Member has the leave of the Council to proceed with this Standing Order. (After a pause) Since no objection is taken I intimate that the member has the leave of the Council. The draft amendment has to be referred to a select committee of which the President shall be the Chairman and the Deputy President, the Advocate-General and a Chairman of the Council to be nominated by the President shall be members. I nominate Mr. A. Ramaswami Mudaliyar to be the member from the panel of chairmen. The remaining members shall be elected by the Council by means of the single transferable vote. I have to appoint a period within which notice should be given by any member desiring to propose a member or members for election. I appoint 2-30 p.m. to-morrow Wednesday the 4th instant by which time hon. Members are requested to send in nominations to the Secretary."
- *The hon, the President:—"Mr. J. A. Saldanha moves for leave to amend Standing Order No. 40 as follows:—
 - 'Add the following to clause (2) of the Standing Order:
 - "The number of such other members so nominated shall not, without leave of the House, exceed one-eighth of the members of the Council present at the meeting of the Council at which the Bill in question is referred to the Select Committee or fifteen altogether, whichever number is less. Such leave shall not be moved for without notice"."
- "I think hon. Members are in possession of the Statement of Objects and Reasons. I have to ask whether the hon. Member has the leave of the House. (After a pause) Since no objection is taken I intimate that the hon. Member has the leave of the Council and the same procedure as before has to be followed. I presume that the House will appoint the same committee

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subject to the same nominations at 2-30 p.m to-morrow and I nominate the same hon. Member from the panel of chairmen to be a member of this committee."

The House signified its assent.

*The hon, the President: —"Rao Bahadur C. Natesa Mudaliyar moves for leave to amend the Standing Order No. 54 as follows:—

'After the words "a matter of general public interest" add the following: "which shall include, besides other matters, individual hardships, personal wrongs and grievances of public servants involving injustice, ill-treatment, injury to self-respect, abuse of power, infringement of Board's Standing Orders, Rules and Regulations of Government"."

"I have to ask if the hon. Member has the leave of the Council."

* The hon. Mr. C. P. RAMASWAMI AYYAR:—"I object."

* The hon. the President:—"Objection is taken and I have therefore to request hon. Members who support the motion to rise in their places."

More than twenty hon. Members having risen in their places, the hon. the President said:—"I take it that the hon. Member has the leave of the House and if the House does not object I refer this to the same committee as has been appointed to the first Standing Order. The same hon. Member from the panel of chairmen shall be the chairman of the committee."

The House signified its assent in this case also.

THE MADRAS CIVIL COURTS BILL.

* The hon. Mr. C. P. RAMASWAMI AYYAR: - "Mr. President, Sir, I have the honour to present the (a) report of the Select Committee on the Civil Courts Bill and I have further the honour to move that the Bill as amended by the Select Committee be taken into consideration. In making this motion let me, Mr. President, with your leave be allowed to offer a few, just a few, remarks. I think the report of the Select Committee has shown that as to the main provision of the Bill there are practically no two opinions. Let me recapitulate what the provisions of the Bill are. The provisions of the Bill include and comprise the power on behalf of the Government in respect of appointing additional Judges and thus avoiding fresh or extra establishments in respect of those courts, in short, to provide additional Judges who may be sent to particular places so as to enable the Government and the country to save the cost of those establishments, buildings and the incidental expenses. Just in order to indicate the kind of expenses which will normally arise and which will be avoided by the procedure contemplated by the main provisions of the Bill, let me point out exactly what the difference would be. When a new court is constituted, there is the establishment of clerks and peons. That officer sits as an independent court and exercises jurisdiction over such suits and proceedings as are from time to time sent from the permanent courts. In the new courts suits are given new numbers and given new postings. The court has thereupon to maintain scores of registers, a suit register, a disposal register, the A diary and so on. The court requires a more or less elaborate clerical establishment which in turn requires to be accommodated in a separate building. Being given new numbers in the additional courts

⁽a) Printed as Appendix IV on pages 163-180 infra.

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the suits and proceedings transferred to it obtain further leases of life, drag on their weary length in the same manner as in the old courts. These are some of the inconveniences which are sought to be avoided by the new Bill. I may say in passing that this Bill was referred for opinion to the High Court and various other offices for opinion. I may say they have been practically if not wholly unanimous as to the necessity from the point of view of expedition and economy of the measures contemplated by the Government. I may say also that there are certain other changes as to the jurisdiction over ministerial officers and the control over these offices as to which also there is hardly a difference of opinion. So far as the actual provisions of the Bill which I am bringing forward and asking this Council to take into consideration are concerned there are no two opinions. I do not think I am putting the case too high when I say that on the twenty and odd sections which comprise the Bill there are a few amendments about 70 or 80 many of them formal in character and I think on these sections there are no matters of fundamental divergence. I know however the strong opinion that has been expressed as to another matter. In a very well-reasoned note Mr. Yahya Ali who is now not a member of this House has pointed out the utility of the divorce of administrative functions from the High Court and the same note has been struck by the hon. Member from Madras and one or two other hon. Members.

"Now, that is a matter on which we are confronted with this difficulty. Sitting as the Chairman or President of that Select 3-45 p.m. Committee, I ruled that on the wording of section 106 of the Government of India Act it was not open for this Council to consider that matter. Let me with your leave, Mr. President, traverse that ground over again, because I understand that that question will arise, though in a somewhat indirect form, on this debate. Section 106 of the Government of India Act says, 'subject to the provisions of any such letters patent, all such jurisdictions, powers and authority as are vested in those courts respectively at the commencement of this Act'; that is, one result of that provision is that all powers, all jurisdictions and all authority that were vested in the High Court in 1919, when this Act came into force, are preserved. Now, the Government of India have, not without a change of opinion in this matter-and I know it is a matter on which you, Mr. President, have to give your ruling when the question arises—arrived at this conclusion, namely, that it is ultra vires of this legislature to take away the powers of appointment vested in the High Court. I must say there is no provision to which I might advert in order to make my meaning clear. There are certain matters as to which this legislature cannot operate. These matters are set out in the Fifth Schedule to the Government of India Act, and with regard to section 106 of the Act the provisions which may be repealed by the Indian Legislature are 'jurisdiction, powers and authority of high courts'. That is any question involving any alteration in the jurisdiction, powers and authority of the High Court under section 106 can be done only by the Indian Legislature and not by the Provincial Legislative Council. I took that view and ruled out certain amendments as out of order in the Select Committee, and the report of the Select Committee which I have placed before this House bears evidence of the operation of this view. Hon'ble Members who have in their hands the

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report of the Select Committee will see from page 2 that 'The hon, the Law Member intimated to us the decision of the Government of India that the provision in the original draft Bill, under which it was proposed that appeals from subordinate courts in suits of which the amount of subjectmatter does not exceed Rs. 5,000 should lie to the High Court instead of to the District Judges as at present, would be ultra vires of the local legislature in view of section 106 of the Gevernment of India Act,' Now, that is a matter upon which the Government of India thinks, and it has communicated its own decision to us, that these amendments would be ultra vires because we sent up these amendments to the Government of India for their opinion. Now, Sir, what I desire to say is this: the question whether in addition to the provisions which are incorporated in this Bill this other provision may also be added, or what modification might be brought in, is, I submit, a different question to be approached in a different manner. I have no objection to that question being raised and debated upon in this House, if you, Mr. President, rule it intra vires, if you like to differ from the Government of India on the matter. Because, after all, the Government of India can only bind us administratively. We are now dealing with this matter as a legislating body, and when an amendment is brought forward, you, Mr. President, will have to decide upon it and have to go through the same process which the Government of India have gone through, and it is possible that you, Mr. President, may concur with the Government of India. It is also open to you to differ from the Government of India thus leading to other results which are possible later on. What I mean to say is that this is a question which I venture to ask my hon. Colleagues to keep out of their minds so far as the real discussion of this measure is concerned.

"There is another matter. It is open to hon. Members of this House if they feel strongly separately to debate that question, and I know that a certain number of Members of this House feel very strongly, that the power of appointment of district munsifs should be exercised by the Local Government and not by the High Court. On the other hand, I find that certain other members feel that no power of appointment in judicial matters should be exercised by the Local Government but only by the High Court. The hon. Member for the University, who is not here now, has suggested in his dissenting note to the Select Committee report that the High Court should have the power of appointment to all judicial offices in the Presidency, in other words that sub-judges and district judges are also to be appointed by the High Court. These are different aspects of the matter which may be debated upon, I submit, irrespectively of the provisions of this Bill which I am bringing forward. There is one objection which may be taken in this connexion. It may be said with a certain amount of emphasis and cogency 'you want a consolidating Bill and if we do not take this opportunity to debate this matter it will be said afterwards 'why did you fold your hands then and keep still when a consolidating Bill was on the legislative anvil.' It seems to me that the solution of this problem is not very difficult. For either this Council can deal with that matter or it cannot. If it can deal with that matter—and you, Mr. President, have to rule on that point-by all means let this Council deal with it. If it is ruled on the other hand that this subject cannot be debated here but that the forum for the determination or adjudication of this matter is the Indian Legislature, no action of this

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Council either by adjourning this Bill or otherwise will solve that question and the Legislative Assembly may debate this matter and come to a conclusion. On the other hand, it may be asked why should this House make itself a party to any consolidating measure of this sort until that other question is disposed of? And the answer that I endeavour to give to it is this: if it is conceded that this Bill is a measure of economy and of expediency by which we can get rid of all temporary courts, by which we can abolish all temporary courts by sending a shorthand-writer and a few clerks to accompany an additional judge wherever you have got heavy arrears, if by that means you can practise economy, that economy being increased as time goes on, why not deal with that aspect of the matter? Why not make it perfectly clear that anything done in this House does not prejudge the subject-matter of any question that can only be debated upon in some other House? I submit that that would be the proper way for us to deal with this measure. I am tempted to make these observations in view to the motion which I see tabled here for the adjournment of the consideration of this Bill. An adjournment of the consideration of this Bill whether it be for a short time or for an indefinite period would practically mean that a much-needed measure of economy and efficiency has to be postponed pending a question which may or may not be debated upon in this House. If it can be debated upon in this House and the hon the President so rules it, by all means do so and come to a decision. If it cannot be debated on in this House, an adjournment of this Bill will not take us any further because somebody in the Legislative Assembly must take upon himself the responsibility of moving that matter. I may say that if a resolution is moved or is sought to be moved in this House regarding this question and the House expresses its views on the matter, it shall be my duty and I shall certainly forward that resolution to the Government of India, and if the Government of India will thereupon move in the matter I shall not stand in the way of any such resolution being put forward. The point I desire to emphasize and re-emphasize is this: that if it is not possible for this House to jump out of its skin on this matter because a discussion of this matter is ultra vires of this House, an adjournment of this Bill merely for the purpose of a hypothetical consideration in the Legislative Assembly will not be very desirable. There is another aspect of this question from which I would invite hon. Members to consider this question. If we cannot discuss this question, the powers of the High Court remain as they are and they are not to be interfered with under the present scheme of the Civil Courts Bill of 1873. Unless the Government of India move in this matter or I am asked to move in this matter at the instance of this House by a resolution carried on this matter, nothing can be done, and the High Court will go on exercising its functions, and the adjournment of this Bill will not serve to carry out the purpose which hon. Members have in their minds, because I take it that hon. Members who want to have an adjournment of this measure have some definite and particular object to serve. That object must be that the power of appointment vested in the High Court should be modified. That cannot be medified in any manner except by a Bill ad hoc in the Legislative Assembly. Unless that is done, this purpose cannot go forward. I submit therefore that we need not adjourn consideration and passing of this extra measure of economy and efficiency, in order to carry out that purpose, nor will that purpose be effectively carried out by a postponement.

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"I may further say that if the House does not want to have this as a consolidating measure, by all means let us have an amending Bill and put this reform through. On the question of the reform that we want additional judges, there are no two opinions. I think I am right in saying that the object of this whole House is to effect that economy. Then, if you like, do not call it a consolidating measure and do not make it impossible for you to move in this matter later on. But let us not curtail the possibility of this useful step by insisting on a mere adjournment which will not produce results which the hon, the Movers of the adjournment have in their minds. I therefore move that this Bill be taken into consideration."

* The hon. Mr. R. A. GRAHAM: -"I second it."

Mr. A. Ramaswami Mudaliyar:-" Mr. President, I just wish to raise a point of order at this stage. I gave notice of certain amendments, to which the hon, the Law Member had adverted. The effect of the amendments was that the administrative power now vested in the High Court should be divested from that body and should be transferred to the Local Government. I find that none of these amendments have been tabled in the agenda that I have got in my hands, and I do not know why it has been done so. I have not received any communication from your office pointing out that these amendments are either irrelevant or out of order. Under the Standing Orders an amendment is ruled out by you only on the grounds that it is irrelevant or that it is outside the scope of this Bill. My amendments contemplate what is sought in section 106 of the Government of India Act. I venture to submit that these amendments are neither irrelevant nor beyond the scope of the Bill itself, because the hon the Law Member himself conceded that this is a consolidating Bill. They are even otherwise intra vires and will not be out of order. I should like to know. Sir, where I stand with reference to these amendments and whether you have already ruled them out without giving me an opportunity to explain my position."

*The hon, the President:—"I understand that the hon. Member has received a communication from the Legislative Department setting out its views as to the admissibility of those amendments. If not, I may assure the hon. Member that I am quite prepared to look into the matter."

Mr. A. Ramaswami Mudaliyar:—"I first received a communication from the Law Department that the previous sanction of the Government of India was necessary for these amendments. But there was no suggestion, so far as your office was concerned, that these amendments were ultra vires. Then, certain correspondence passed between me and the Secretary to Government, Law Department, with reference to these amendments, and I received a communication later that they were not ultra vires. But the last communication I had from the Law Department brought me to the original state of affairs that the amendments were ultra vires. What I do suggest is this: that my amendments should go forward on the agenda, and an opportunity should be given on the floor of this House to us before you decide that the amendments are either ultra vires or intra vires. That opportunity has not been given in regard to my amendments. They have not even been embodied in the agenda itself. As a question of principle, it is a very important matter."

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- *The hon. Mr. C. P. Ramaswami Ayyar:—" May I suggest to my hon. Friend this? I know there is a great deal of substance in the complaint of my hon. Friend from Chingleput. I think the question of ultra vires or intra vires of this matter, though it may departmentally be dealt with either by the Government of India or by the Legislative Department of this Government, has finally, so far as this piece of legislation is concerned, to be decided by you, Sir. You may take note of the other matter, take note of the circumstance that the Government of India has held that it is not intra vires of this legislature to deal with this matter. But it seems to me—I speak with all humility—that as this raises a question of order, if the hon. Member from Chingleput has no objection, and if you, Sir. will allow it, the procedure may be to allow these amendments to be moved at the proper moment when the Bill is being dealt with. It is a mere suggestion I am throwing out, and I am entirely in your hands, Sir."
- The hon, the President:—"I was under the impression, as I have said before, that the hon. Member was satisfied with the communication he received
- from the Legislative Department. That was why I ordered the omission of the amendment from the notice paper. I thought he had practically withdrawn his amendment. But if he wants the question of admissibility to be decided by me, I have no objection to restore these amendments to their proper places in the agenda under the proper section and to deal with the matter when it arises."
- Mr. A. Ramaswami Mudaliyar:—"I have only to say that if you will look into the copies of all letters that passed between the Legislative Secretary and myself in this connexion, they will clearly show my position. There is really no statutory relationship between myself and His Excellency the Viceroy or the Government of India and it is really an anomalous position that a private Member moving an amendment already enacted by the Local Government should go to the Government of India.
- "Why I raise this point is this, Sir. As you are aware the hon, the Law Member referred to a motion for adjournment given by one hon. Member. When a motion like that could be made without giving notice, he went out of the way and fore-warned the Law Member that such a motion was going to be made. I submit, Sir, that it would considerably facilitate discussion and show us the direction to be taken in its consideration. It has been suggested that the adjournment motion has to be adjourned to a later stage when it may be taken up. I submit, Sir, that if it is considered now, that will facilitate discussion, focus discussion and specific amendments need not be gone into. That is the view with which I rise to submit my position. I have further this difficulty. At the present moment the amendments are not on the paper. I would therefore submit that the amendments be put in and the notice paper be recirculated. But if it is insisted on that my amendment is urged before the President could give the ruling I have no other go but to suggest that the present agenda might be withdrawn and revised."

Rao Bahadur C. Natesa Mudaliyar:—"Sir, I have also given notice of such an amendment and that too does not come up in the agenda. I request, Sir, that when incorporating the amendments of my hon. Friend from Chingleput my amendments also might be incorporated."

*The hon, the President:—"I think the best thing will be to restore these amendments to their places in the agenda paper and I shall see that it is done. Meanwhile it would be well if the hon Member Mr. Natesa Mudaliyar would be willing not to move his amendment until the question comes before us."

*The hon. Mr. C. P. Ramaswami Ayyar:—" May I suggest this course, if it meets with the general desire of the House? I take it that the omission of amendments of which notice has been given by the hon. Members for Chingleput and Madras, relates to only two sections, section 7 and one other section. If it be convenient, unless of course it is felt by the House that the consideration of the whole of the measure may be adjourned, we may go on with the consideration of other important amendments on which there is absolutely no difference of opinion. Those amendments have been put in the agenda and circulated and I think we can go on with them. The other amendments may be taken up either to-morrow or on Friday and then any portion of the Act or the whole of it may be adjourned for any specified period if it is felt necessary."

Mr. A. Ramaswami Mudaliyar:—"I have got one difficulty in accepting the suggestion made by the hon, the Law Member. Frankly, the particular amendment of which I have given notice is the most vital amendment for the Civil Courts Bill itself and in comparison with that amendment the others are mere flea-bites. There is this further difficulty also. If you are going to rule this amendment as out of order, it is possible we may consider the possibility of a purely amending Bill being brought forward. In that case it is not the mere word 'consolidated' that has to be omitted but the whole Bill has to be recast. The hon, the Law Member himself has made that suggestion and I presume he would have no objection to bringing forward an amending Bill purely for the purpose required. That amending Bill could not be brought forward merely by omitting 'consolidated'. So that if we discuss all the sections and then go back to sections 7 and 8, we will be stultifying ourselves enormously."

* The hon. Mr. C. P. RAMASWAMI AYYAR:—"I may clear the error at once. There is, I think, a cleavage of opinion on this matter. There is one section that thinks that these safeguards are matters that ought to be proceeded with irrespective of the other matters. I take it the other opinion notwithstanding the economy in contemplation, thinks that it is not worth being proceeded with. That might possibly be taken as the first motion for adjournment. As I have said there is one section of opinion that holds that it is not worth while bringing forward any economics unless the High Court's powers are taken away; that is a matter which can be decided on a motion for adjournment or otherwise. The other question may be discussed later on. There I desire to join issue with my friend the hon Member for Chingleput. He says there are only one or two sections which need alteration I venture to think it is not so. Because, the Select Committee has given its opinion on all these 28 sections of the Act as at present existing and I suggest that in respect of all these sections so far as the Select Committee report is concerned we can go forward. So it is a matter involving a great principle, viz., whether it is worth while going on. I take it that hon. Members desire a vote on the question. But that will be really independent of the other consideration."

- *Rao Bahadur T. A. Ramalinga Chettivar:—"I fear that on this matter there is some misconception. I understand my hon. Friend Mr. Ramaswami Mudaliyar to say that he had no objection to this Bill going forward as an amending Bill; only he does not want it to go forward as a consolidated Bill because he could not bring in the amendment he wants. I do not think that point has been met by the hon. the Law Member. Whatever advantages we want to obtain by this Bill the other Members have no objection to it."
- *The hon. Mr. C. P. Ramaswami Ayyar:—"I think, I have definitely stated that. I said 'let me go on with the sections as they emanated from the Select Committee and the other question may be taken as a separate one."
- · Rao Bahadur T. A. RAMALINGA CHETTIYAR:—" We need not go into all the amendments suggested by the Select Committee. Now, Sir, there is another matter also about which I need say something; i.e, the question of the admissibility of the definite issues raised by the hon. Member for Chingleput has not been decided. That will clear the ground to a large extent, That will probably show a via media with which we can broach the question. If I may make a suggestion I would request you to hold over consideration of the matter for to-morrow morning by which time you may consult, if necessary, the law officers and come to a definite conclusion on the question of the admissibility of the specific provisions which are sought to be introduced by the hon. Member for Chingleput. Then we shall be in a very much better position and we can go forward with the Bill or do otherwise. Also, the hon, the Law Member may have time for re-reading the 'Bill as it emanated from the Select Committee and decide how it can be dealt with as an amending Bill That seems to me to be a better thing to do than forcing a division at this moment. We now do not know where we stand and we do not know whether the amendment is going to be allowed. Secondly we do not know whether it is or it is not possible to go forward with the amendments wanted by the hon, the Law Member. These are the important questions which have to be considered carefully before we commit ourselves to a sort of enforced vote in this Council. So, I will earnestly request you to postpone consideration of this till 11 o'clock to-morrow so that the hon. the Law Member may consider the matter."
- Mr. A. RAMASWAMI MUDALIYAR:—"I thave only to say, Sir, that the position that I took has been amply explained by my friend 4-15 p.m. from Coimbatore What I said was that those amendments only which were necessitated for the purpose of economy may be taken up. The hon, the Law Member suggested that except sections 7 and 8 all other amondments might be taken up. The very first section that would be put is this: This Act may be called the Madras Civil Courts Act, 1924. Are we to suggest therefore an amendment to this Act that this Act may be called the Madras Civil Courts Amendment Act? The whole question is that you cannot possibly enter into this matter taking one amendment after another unless you know whether it is to be merely an amending Bill or an amending and consolidating measure. Therefore I suggested for the convenience of the House that the specific amendment I tabled would facilitate disscussion. I am aware that wo are not entitled to ask for a ruling until the amendment is reached. It is for general convenience that

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I made that suggestion. If not, I shall take the amendment in the order in which it arises. Anyhow, the postponement of this measure till to-morrow 11 o'clock and circulation of the amendments that have been tabled by us meanwhile will help us in this matter."

"The hon. Mr. C. P. Ramaswami Ayyar:—"I am agreeable to the matter being taken up at 11 o'clock to-morrow, pending which time, you, Mr. President, may consider the matter and decide on the discussion of this particular amendment"

With the leave of the House, the motion was allowed to stand over till after question time the next day.

xv

THE MADRAS INDIAN PORTS ACT (AMENDMENT) BILL.

- * The hon. Mr. R. A. Graham: —"Sir, I beg to introduce a Bill to amend the Indian Ports Act, 1908, in its application to the Presidency of Madras.
- "In the explanation to Part II of Schedule I of the Act a ship is defined as meaning a sailing vessel and a steamer as meaning a steam vessel, but there is no mention of ships propelled by internal combustion engines; and there is a danger therefore that such ships will escape payment of port dues. Section 33 (2) of the Act says that the Local Government may, by notification in the local official gazette, alter or add to any entry in the First Schedule relating to ports within its own province, but the Government of India have ruled that though the local Government may by notification alter or add to any entry in the Schedule, they cannot in that manner alter any part of the Explanation to the Schedule. In order therefore to ensure that ships propelled by internal combustion engines shall be liable to pay port dues it is necessary for us to bring in an amending Bill and it is for this purpose that the Bill is being introduced. At present, however, the Schedule is complicated and difficult to find one's way about. So the opportunity has been taken to simplify it. The alteration of the Schedule has made it necessary to amend the wording of section 33 (2) and 33 (3). I beg to move that the Bill be read in Council."

The hon. Mr. C P. Ramaswami Ayyar seconded the motion.

The motion was put to the House and carried.

The Secretary then read the title of the Bill.

*The hon. Mr. R. A. GRAHAM:—"I beg to move, Sir, that the Bill be not referred to a select committee. As I have explained, it is a very simple one, and I do not suppose that there is any doubt about the desirability of altering the Schedule or that there is a better way of doing it than by the amendments proposed."

The hon. Mr. C. P. RAMASWAMI AYYAR: -- "I second it."

Mr. A. Ramaswami Mudaliyar:—"Sir, I suggested that this Bill be referred to a select committee. My reason is simply this. Last time the hon, the Finance Member wanted to introduce a Bill, I suggested that there was a view prevailing in this Council that it should be referred to a select committee. I think I am not springing a surprise on the hon, the Finance

[Mr. A. Ramaswami Mudaliyar] [3rd February 1925

Member. I also explained to 1 im why this Bill should be referred to a select committee. I find that the whole of the Schedule is going to be revised and the class of ships and the freight that is to be charged are coming up. You are aware, Mr. President, and the House is aware, that the question of the Indian Mercantile Marine has been engaging the attention of Indians all over the country during the last few months. We had a commission sitting to consider the question of developing the Indian Mercantile Marine, and the Commission suggested that the Indian Mercantile Marine could not evolve in this country unless Government came very largely to its aid by liberal subventions. You are also aware that one of the recommendations of that Commission was that coastal traffic should be entirely, or as far as possible, confined to Indian shipping; and it is within the knowledge of most of us that on the 10th of this month, a non-official member of the Legislative Assembly is going to introduce a measure in that Assembly that Indian coastal traffic should be entirely reserved for ships owned by Indian companies. I am anxious that this House should have an opportunity of doing what little it can and to the little extent that it is permitted to do, towards the development of this Indian Mercantile Marine.

"The next point that I am coming to is this. It is well known that in certain western countries, port dues are not levied from those ships which belong to those countries. That is a matter in which Belgium and Deumark have already moved. Ships owned by Belgians and other nations are exempt from port dues. I want the select committee to consider the question of giving facilities to ships owned by Indian companies. It is true, Sir, and I do not think it can be denied, that during the war, Indian ships and Indian vessels had a great business. But after the war was over, many of these who had constructed these temporary rafts and plied them on the coast were driven out of existence by competition from foreign owned ships. And I think, Sir, that it is up to us to assist in whatever way we can in the development of coastal traffic by Indian owned ships and steamers, however small they may be. I therefore suggest, without taking more of the time of the House, that the question be referred to a select committee, so that the select committee may consider this particular aspect of the question, whether port dues may not be waived in the case of special class of ships and if so what are the limitations that must hedge round the concessions—whether the ships should belong to Indian owned companies or companies a large percentage of the share capital of which is owned by Indians, and so on. It was for that purpose that I suggested that this Bill be referred to a select committee of this House."

*The hon. Mr. R. A. Graham:—"Sir, it is perfectly true that when I proposed to introduce this Bill in December, Mr. Ramaswami Mudaliyar informed the House that he intended to propose that it should be referred to a select committee and the subject was therefore postponed. It is also true that he told me then what his idea was. I have had no opportunity of speaking to him on the subject since and I was not sure whether he was still of the same opinion. He has referred to the report of the Indian Mercantile Marine Committee and mentioned that a Member of the Legislative Assembly is intending to make a motion in that Assembly shortly with an object similar to his. Sir, the Assembly is no doubt the proper place in which to make such a motion. I would deprecate the raising of the question here and in view of the fact that it is to be raised elsewhere it seems hardly

[Mr. R. A. Graham]

necessary to drag out the further consideration of this very simple Bill by tacking on to it a suggestion of the kind he wishes to make. I doubt also whether this Council has power to make a radical alteration of this kind in an Indian Act. It seems rather a matter for the Legislative Assembly and in all probability if, on a reference of this Bill to a select committee, a provision of this kind is inserted, it will be necessary to refer the question to the Government of India. Meanwhile the possibility that motor boats will escape the levy of port dues will continue.

"The hon. Member informed us that in certain western countries ships owned by nationals are exempted from port dues. I do not doubt that this is correct according to his information, but my latest information is that under a convention adopted by the League of Nations at Geneva in December 1923, all nations belonging to the League bave agreed not to make any discrimination in favour of their own ships. I am not quite sure whether this applies to coastal traffic, but it certainly applies to all other trade. Lastly apart from all these questions it seems to me unnecessary to consider the question here raised. Section 34 of the existing Act says that a local Government may, after consulting the authority appointed under section 36, exempt subject to such conditions, if any, as it thinks fit to impose, any vessel or class of vessels entering a port subject to this Act from payment of port dues. This makes it clear that exemption is legal. Whether it is expedient is a matter for discussion and it is for the hon. Member to convince the Government that it is to the advantage of the ports and the public that there should be an exemption. If it is decided to be desirable it is possible under section 34 of the Act."

Mr. A. Ramaswami Mudaliyar:—"I have only to point out this fact in reply to what the hon the Finance Member has said. I am aware that there are certain things on which the Government of India has to be consulted. The question of major ports alone is under the guidance of the Government of India. This Council has got plenary powers so far as the minor ports are concerned.

The only two major ports in this Presidency are Madras and Tuticorin.

Legislation even with reference to these ports can be made only with the previous sanction of the Government of India.

I take it that the amendments proposed to be placed before the select committee with reference to these major ports also will be sent up by the hon, the Finance Member to the Government of India for such sanction.

"Now, as regards the convention to which the hon, the Finance Member referred, I may assure the House that the League of Nations convention notwithstanding, several countries do have prohibition with regard to foreign vessels so far as coastal traffic is concerned.

"As regards the section referred to by the hon, the Finance Member I have simply to point out that in spite of the existence of that section no exemptions have been given by the Government. We prefer not to convince the Government of the necessity for exemption. We prefer to convince our hon. Colleagues in this Council of the necessity for exemption. I do think that this Bill should go before a select committee."

*Diwan Bahadur M. Krishnan Nayar:—"Sir, I want to make some remarks in addition to those already made by the hon. Member Mr. Ramaswami Mudaliyar, The remarks made by the hon. Mr. Graham practically

[Mr. M. Krishnan Nayar] [3rd February 1925

amount to this that he objects to this Bill going before the select committee. What my hon. Friend, the Finance Member, stated was this: that the Assembly is the proper place to consider the proposed amendments. To that I would say that that matter also can be considered by the select committee and if the select committee comes to the conclusion that this Council should not interfere with the Bill as introduced by the hon. Member and should not introduce the amendments suggested by M1. Ramaswami Mudaliyar then the report of the select committee might be to that effect. Therefore, for the consideration of this identical matter I think it is necessary and desirable that this Bill should be referred to a select committee. The question as to what the convention of the League of Nations is, how far it is applicable to the present case, etc., can also be considered by the select committee.

"With reference to section 34 referred to by the hon. Mr. Graham, I would like to say this. Section 34 runs thus: 'The Local Government may, under certain conditions, when it is satisfied, issue a particular order'. Now, instead of trusting to the wisdom of the local Government it is better to trust to the wisdom of this Council and the necessary provision to that effect may thereore be made in the Bill itself. In any case there can be no harm whatever in sending this Bill to the select committee.

"I believe the only other argument that has been advanced by my hon, Friend, Mr Graham, is that in the short period during which this Bill may be in the possession of the select committee some of the motor boats might enjoy the benefit of exemption from port dues."

*The hon. Mr. R. A. GRAHAM: -- "I did not say so."

Diwan Bahadur M. Krishnan Nayar:—"In any case, that consideration is not sufficient to meet the arguments that have been advanced for referring this Bill to the select committee. For these reasons I think it is very desirable and necessary that the Bill should be referred to a select committee."

Mr. A. V. Bhanoji Rao:—"Mr President, Sir, I also think that the Bill should be referred to a select committee. My hon. Friends have omitted to mention one point in favour of their motion. It is this. We will express our opinion on the matter even if it is a central subject saying that we have to safeguard the interests of the minor ports. This question affects not only the port dues as pointed out by my hon. Friend Mr. Ramaswami Mudaliyar, but it also affects the Indian Mercantile Marine. Unless their interests are safeguarded there is no possibility of developing the Indian Mercantile Marine. It is only with that object that one hon. Member asked the Government about it and I suppose he is again going to ask. To show our interests to the Central Government in regard to the Indian Mercantile Marine and also in order to safeguard our interests it is necessary that this Bill should be referred to a select committee so that we might thrash out the minute details of the amendments."

*The hon. Sir Arthur Knapp:—"I do not profess to have any knowledge of the details on which discussion has proceeded in regard to this Bill. But there is one point which struck me in this debate which I think it will be right to put before the House. It is this: my hon. Friend, Mr Krishnan Nayar, argued that the opportunity must be taken by referring this Bill to a select committee in order that certain modifications which the

[Sir Arthur Knapp]

amending Bill doss not purport to touch may be inserted. I think we are treading on rather dangerous grounds if every time the decision of the Council has to be taken on a minor provision, the Government cannot come forward with a small amendment without undertaking complete revision of an enactment. This is practically what it is coming to if I may judge from this afternoon's experience. The ordinary way of bringing forward amendments and incorporating them in the respective Bills is for hon. Members to introduce private Bills. I am only suggesting that it will be more in consonance with the dignity of this House if instead of blocking minor amendments brought forward by Government to suit administrative convenience, hon. Members introduce private Bills embodying their views. I would appeal to the House in the case of these minor amendments to let them proceed as my hon. Friend desires and if the encouragement of a mercantile marine appeals to them there is no difficulty in their bringing forward a private bill to introduce the necessary modifications in the Act. It is not right that minor amendments to suit administrative convenience should be denied to the Government or that the whole of the Act to which a minor amendment is proposed should automatically come under discussion."

- Mr. A. Ramaswami Mudalivar:—"Sir, I have to make a personal statement. I think the hon, the Home Member would not have made that speech if he had read the whole Bill which has been introduced. It is not my mistake that the hon, the Finance Member has not confined himself to the particular amendments he wants to move. If that be so I will be out of order in moving any amendment. But in the Statement of Objects and Reasons the hon, the Home Member will find this in the last sentence: "The opportunity has been taken also to simplify the schedule." It is that 'opportunity' which gives me the right to make this suggestion that that schedule should be so amended as to embody my proposal also. It is not my mistake. The hon, the Finance Member (Mover) might have confined himself to the particular amendments. He has not done so and he has taken this opportunity to simplify the schedule and in so doing has left the door wide open through which I propose to creep in."
- The hon. Mr. R. A. GRAHAM:—"I have not proposed to make any substantial alteration in the schedule at all."
- *Mr. C. V. Venkataramana Ayyangar:—"In supporting this motion for referring the Bill to a select committee I also want to say a few words. Apart from the technicalities of this question I must say that we should take advantage of the opportunity given by the Government Members bringing forward an amending Bill. It is very easily said that private Members might bring amending Bills. Some of us who have given notice of private Bills know what great difficulties we are put to. I have sent a small Bill about local option. It has been pending for the last one and a half years going from one officer to another. I am yet to know what has become of my Bill. It is very doubtful whether and when such Bills are likely to come up before the Council. Therefore it is but legitimate that hon. Members should take advantage of the opportunity given by the Government Members. Granting that we will be within our rights in taking advantage of this opportunity as has been pointed out by Mr. Ramaswami Mudaliyar the only point is which amendment is good and which bad.

[Mr. A. Ramaswami Mudaliyar] [3rd February 1925

Member. I also explained to 1 im why this Bill should be referred to a select committee. I find that the whole of the Schedule is going to be revised and the class of ships and the freight that is to be charged are coming up. You are aware, Mr. President, and the House is aware, that the question of the Indian Mercantile Marine has been engaging the attention of Indians all over the country during the last few months. We had a commission sitting to consider the question of developing the Indian Mercantile Marine, and the Commission suggested that the Indian Mercantile Marine could not evolve in this country unless Government came very largely to its aid by liberal subventions. You are also aware that one of the recommendations of that Commission was that coastal traffic should be entirely, or as far as possible, confined to Indian shipping; and it is within the knowledge of most of us that on the 10th of this month, a non-official member of the Legislative Assembly is going to introduce a measure in that Assembly that Indian coastal traffic should be entirely reserved for ships owned by Indian companies. I am anxious that this House should have an opportunity of doing what little it can and to the little extent that it is permitted to do, towards the development of this Indian Mercantile Marine.

"The next point that I am coming to is this. It is well known that in certain western countries, port dues are not levied from those ships which belong to those countries. That is a matter in which Belgium and Deumark have already moved. Ships owned by Belgians and other nations are exempt from port dues. I want the select committee to consider the question of giving facilities to ships owned by Indian companies. It is true, Sir, and I do not think it can be denied, that during the war, Indian ships and Indian vessels had a great business. But after the war was over, many of these who had constructed these temporary rafts and plied them on the coast were driven out of existence by competition from foreign owned ships. And I think, Sir, that it is up to us to assist in whatever way we can in the development of coastal traffic by Indian owned ships and steamers, however small they may be. I therefore suggest, without taking more of the time of the House, that the question be referred to a select committee, so that the select committee may consider this particular aspect of the question, whether port dues may not be waived in the case of special class of ships and if so what are the limitations that must hedge round the concessions—whether the ships should belong to Indian owned companies or companies a large percentage of the share capital of which is owned by Indians, and so on. It was for that purpose that I suggested that this Bill be referred to a select committee of this House."

*The hon. Mr. R. A. Graham:—"Sir, it is perfectly true that when I proposed to introduce this Bill in December, Mr. Ramaswami Mudaliyar informed the House that he intended to propose that it should be referred to a select committee and the subject was therefore postponed. It is also true that he told me then what his idea was. I have had no opportunity of speaking to him on the subject since and I was not sure whether he was still of the same opinion. He has referred to the report of the Indian Mercantile Marine Committee and mentioned that a Member of the Legislative Assembly is intending to make a motion in that Assembly shortly with an object similar to his. Sir, the Assembly is no doubt the proper place in which to make such a motion. I would deprecate the raising of the question here and in view of the fact that it is to be raised elsewhere it seems hardly

APPENDIX I.

[Vide answer to question No. 2 asked by Mr. R. Veerian at the meeting of the Legislative Council held on the 3rd February 1925, page 13 supra.]

Letter from the Collector of Coimbatore, to the Commissioner of Labour, Madras, dated the 8th October 1924, No. D. Dis. 4143/24-C-4.

[Deepening of a well in Meenakshivalasu, hamlet of Poppini village, Dharapuram taluk.]

In March last certain Adi-Dravidas of Pachapalayam, hamlet of Poppini village, Dharapuram taluk, sent a petition to this office stating that their recent conversion to Christianity and their advancement in education and civilization were not liked by the village munsif, Ramaswami Kavandan, and that at his instigation the caste Kavandars had ceased to give them work and prohibited them from entering their patta fields to remove chips of fuel as usual, and as they were members of a depressed class, and were very poor, and the season unfavourable, they found their lot very miserable. They added that in view of the strong combination of the Kavandars and their virtual non-co-operation with them they even feared that there might arise quarrels and disturbances and requested that action might be taken to prevent any untoward events. This petition was forwarded to the District Superintendent of Police for necessary action. Thereupon the police made a full enquiry in the matter. In their statement before the Sub-Inspector of Vellakoil Police station on 30th April, five of these petitioners stated that their complaint was that the caste Kavandars refused to permit them to remove stray fuel from their patta lands and stopped giving them alms, and even water to drink, and were afraid that the village munsif and his brother would bring false cases against them. They admitted that they had a separate well of their own, but said that it had dried up. Three of the caste Kavandars referred to, gave a statement before the police Sub-Inspector on the same day to the effect that as the Adi-Dravidas were not working under them and had their own well, and as there was general scarcity and want on account of high prices of foodstuffs, etc., they could not afford to be very charitable to these Adi-Dravidas and therefore discontinued them permission to remove stray fuel from their patta fields for fear that they might incidentally cut branches of live-trees and sell them and thus put them and their cattle to difficulty. The village munsif gave a statement that he did not induce his caste Kavandars to range themselves against the Adi-Dravidas as stated by the petitioners and that on the other hand he complied with the suggestion of the Deputy Tahsildar and a missionary gentleman and allowed the Adi-Dravidas the use of water from his fields for about a fortnight. The Sub-Inspector reported that the Kavandars gave some of their lands to the Adi-Dravidas last year on lease for about Rs. 2,000 and that as they failed to pay them the lease amount, they were no longer willing to help them with lands

and that the petitioners when questioned specifically about this admitted that they did not pay the lease amounts, and stated that this was due to want of rains. The Sub-Inspector advised the village munsif to help the Adi-Dravidas and returned after taking an assurance from him and other Kavandars that they would not raise their little finger against the Adi-Dravidas. Another question on which the Sub-Inspector made a report to the Deputy Superintendent of Police on the same date (2nd May 1924) was with reference to his order to give all possible help and protection to the Chucklers (Madigas) of Meenakshivalasu hamlet in their attempt to deepen a well against the alleged molestations of the caste Kavandars. The Sub-Inspector reported that this well was situated in the patta land of two widows, Angayee and Papayee (of Kavandars caste) and belonged to them and that so long as the Chucklers were faithful to the Kavandars, they were allowing them to take water from this well and also from their irrigation channels, but that, as the Chucklers had left off service under them and embraced Christianity, the pattadars objected to their taking water from their well any longer, but the Chucklers insisted that by reason of long usage they were entitled to continue to take water from the well and also to deepen it. On 25th May 1924, the Rev. Mr Ellis of the Wesleyan Mission, Dharapuram, accompanied by a police constable and one Mr. Williams went and told the Kavandars not to object to the deepening of the well and on the next day the police Sub-Inspector went and advised the two pattadars in question not to object to the deepening of the well by the Chucklers as they were in need of water and thereupon they and the other Kavandars promised not to object. On 5th May 1924, the Deputy Superintendent of Police received a letter from the Rev. Mr. Ellis, enclosing certain petitions from the Adi-Dravidas and requesting him to stop the proposed meeting of certain caste Kavandars at Kangayam in Palayakottai Pattagar's house on 5th May 1924 to discuss some religious and caste questions, and if it were not possible to prohibit the meeting altogether, to depute a police officer to watch the proceedings and take such measures as might be necessary. The police Sub-Inspector, Kangayam, was deputed to attend the meeting. The police reports show that at the meeting of 5th May 1924 it was resolved not to allow non-Hindus for any ceremonial work or function done by the caste Kavandars, to raise the wages of Adi-Dravidas as an inducement to prevent them from embracing other religions and to arrange to convene a monthly meeting to discuss caste and religious questions. The local police have been instructed by the Deputy Superintendent of Police and the District Superintendent of Police to watch the trend of future meetings, if any, and send prompt reports for such action as might be necessary.

The facts set forth above show that the question has been watched by the police carefully throughout from the very beginning. I have also made enquiries and find that most of the allegations are exaggerated. There has been no repression adopted towards members of the depressed classes as a result of the meeting held by the Pattagars of Palayakottai and Kandiyur and one Ganapathi Pallavaroyar at Kangayam on 5th May 1924. I understand that the questions discussed at the meeting were mainly religious questions and that in this connexion the question of raising the wages of non-Christian labourers in order to prevent them from becoming Christians was only discussed. On the whole, I find that there is nothing to show that the village officers of Poppini have, in any way, used their official influence to the detriment of the Adi-Dravidas in question.

APPENDIX II.

[Vide answer to question No. 4 asked by Mr. S. Satyamurti at the meeting of the Legislative Council held on the 3rd February 1925, page 15 supra.]

G.O. No. 1893, Law (Education), dated 4th December 1924.

The attention of the Government has recently been drawn to the differentiation in the rates of fees charged for European and Indian pupils in some of the European schools in the Presidency. The Government have made careful enquiries and find that, in a few of the cases the discrimination involved in the levy of higher fees from Indian pupils cannot be justified on the ground of extra work which the teachers have to do for such pupils.

- 2. The Government are unable to countenance a system which discriminates between pupils in the matter of fees on purely racial grounds. They desire to make it clear, however, that this prohibition does not prevent advantage being given in the matter of fees to children of any particular race, class or creed in cases where there are endowments or benefactions set apart for such children which it would not be proper to use for the benefit of others; nor does it bar the levy of extra fees from pupils who are so backward in English as to require special tuition, provided that such special tuition actually involves extra work or extra expense.
- 3. The Director of Public Instruction is requested to take steps to give effect to these orders.

(By order of the Governor in Council)

V. T. KRISHNAMA ACHARIYAR,

Secretary to Government.

To the Director of Public Instruction.

APPENDIX III.

(1)(a)

[Vide item IX (1) Communications to the Council at page 45 supra.]

Proceedings of the Ninth Meeting of the Finance Committee for 1924-25 held on Tuesday, the 2nd December 1924, at 2 p.m. at the Cabinet Chamber, Fort St. George.

PRESENT:

The hon. Mr. R. A. GRAHAM, c.s.i., I.C.S. (Chairman).

M.R.Ry. A. RAMASWAMI MUDALIYAR Avargal, M.L.C.

- C. V. VENKATARAMANA AYYANGAR Avargal, M.L.C.
- M. R. SETURATNAM AYYAR Avargal, M.L.C.
- R. W. Davies, Esq., I.C.S., M.L.C.
- Messrs. P. Hawkins, Chief Engineer for Irrigation, G. T. H. Bracken, Secretary, Development, and V. Panduranga Rao, Deputy Secretary, Local Self-Government, were also present.

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ISchemes	tor	introduction	in	the	present	year.—1	. Construction	of a
shed for chronic p	ati	ents in the Go	ve	rnm	ent Ray	apuram l	Hospital buildi	ngs

		Estimated cost.	Cost in 1924-25.
		RS.	RS.
Non-recurring	• •	12,340	12,340
The proposal was recommended for ac	ceptar	sce.	

The proposal was recommended for accep

2. Constructing a compound wall round the open land adjoining the Public Works Workshops and Stores buildings-

, WOIRE WOILDING		Ü	Estimated cost.	Cost in 1924-25.
			RS.	RS.
Non-recurring	• •	 • •	10,100	8,000
			- second - Warnessand	

The Committee recommended the scheme for acceptance.

3. Construction of an approach road from the west side of the river Hagari in the Bellary district--

Cost in 1924-25. RS. 10,000

Non-recurring

The Committee expressed the opinion that no expenditure should be incurred on an approach road to the Hagari bridge, until a final decision on the main question has been arrived at and the conversion of the railway bridge is in progress.

4. Experimental filters at Guindy--Making the establishment permanent-

> RS. 8,916

Recurring cost per annum

The proposal was recommended for acceptance.

5. Construction of a new tuberculosis ward on the Spur tank—

Fatimated cost. RS. 2,57,900

Non-recurring

The Committee recummended that the original design be adopted and 72 beds provided.

6. Leper Settlement—Tirumani—Additional buildings—

RS. Original estimate ... 3,00,000 Revised estimate ... 5,18,498

The revised proposals were recommended, subject to a further explanation as to the necessity for a post-mortem shed and for sex segregation in an elementary school.

7. Grant for expenses in connexion with the third session of the Oriental Conference—

					Rs.
Estimated cost	• •	• •		• •	1,000
Cost in 1924-25		• •	• •	• •	 1,000
•		•			

The proposal was recommended for acceptance.

8. Construction of Police lines at Palmaner in the Chittoor district -

Cost in 1924-25.

RS.

RS.

Non-recurring 5,000

The proposal was recommended for acceptance.

9. Grant to the Madras Health Council for the celebration of the National Health and Baby Week in January 1925--

Estimated cost	0 •	 		 3,000
Cost in 1924-25		 4	• •	 3,000

The Committee recommended the proposed expenditure.

10. Temporary Establishment in the Public Works Department-Ro-organization of the--.

The proposal was recommended for acceptance.

If. Supplementary demands.—1. "41. Civil Works—Transferred." Construction of a temporary roadway across the Coleroon at Trichinopoly—Rs. 30,000.

The Committee recommended that a demand for a supplementary grant be moved, but considered that Government should levy a toll to recoup the whole or a portion of the expense.

2. "55. Irrigation"—Cauvery floods—Works required for the Cauvery Irrigation system--1.23 lakhs.

The Committee recommended that a supplementary demand be moved, subject to a further scrutiny of the proposition statement.

3. Construction of a dissection block and mortuary for the new Medical school, Coimbatore—Provision for water fittings—Rs. 10,200.

The Committee recommended that a supplementary demand be moved.

III. Civil Contingencies Fun 1.—The Committee considered the desirability of the institution of a Civil Contingencies Fund or, in the alternative, the inclusion in the estimates of a reserve provision to meet urgent and unforeseen expenditure and expressed the opinion that it was undesirable to introduce either of the proposed alternatives.

IV. Extension of cinchona cultivation on the Anamalais.—At the third meeting of the Committee it was recommended that the scheme be adopted.

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It was then suggested that the United Planters' Association of Southern India should be consulted as to whether private enterprise could provide the necessary bark.

Mr. Bracken explained that private enterprise could not be relied upon and that, if an adequate supply of bark was to be assured, the establishment

of Government plantations was essential.

V. A note prepared by the Chief Engineer for Irrigation with regard to the breakdown of the Crossley oil-engine at the Divi pumping station was placed on the table.

FORT ST. GEORGE, 3rd December 1924.

R. A. GRAHAM.

(b)

Proceedings of the Tenth Meeting of the Finance Committee for 1924-25 held on Tuesday, the 6th January 1925, at 12-30 p.m. at the Cabinet Chumber, Fort St. George.

PRESENT:

The hon. Mr. R A. GRAHAM, C.S.I., I.C.S. (Chairman).

M.R.Ry. C. V. VENKATABAMANA AYYANGAR Avargal, M.L.C.

,, A. RAMABWAMI MUDALIYAR Avargal, M.L.C.

P. N. MARTHANDAM PILLAI Avargal, M.L.C.

Rai Bahadur Sir K. Venkatareddi Nayudu Garu, Kt., M.L.C.

R. W. DAVIES, Esq., I.C.S., M.L.C.

Mr. G. T. H. Bracken, Secretary to Government, Development Department, was also present.

Schemes for introduction in the current year.

1. Grant of bonus to the establishment employed on stamping weights and measures—

						RS.
Estimated cost	• •		• •	• •		1,700
Cost in 1924–25		• •				1,700
The Committee recommondation of the					E9.	Э.
						RS.
Estimated cost	• •	• •	• •		• •	10,014
Cost in 1924-25	• •	• •	• •	• •		$1,177\frac{1}{2}$

The Committee recommended that the proposed establishment be appointed temporarily until the end of February 1926.

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3. Employment of an additional Superintendent, Local Self-Government Department, Public Health branch—

						no.
Estimated cost	٠.		• •		• c	4,000
Cost in 1924-25		• •		• •	• •	330

The Committee recommended the scheme for acceptance.

4. Medical College, Madras-Additional staff-Anatomy Department-

	e.		RS.
Estimated cost	 	 	 6,528
Cost in 1924-25	 	 	 1,400

The proposal was recommended for acceptance.

5. Continuance of the temporary appointment of the Director of Town-planning and pay of Mr. R. Dann.

The subject was adjourned for consideration to the 7th January 1925.

6. Arrangements for chemical research work in the Industries Department—

			2000
Estimated cost	EGISLA TOP	 	25,000
Cost in 1925-26	70.65	 	10,000

The Committee recommended the proposal for acceptance.

7. Reconstruction of the bridge across the Coleroon at Trichinopoly.

The subject was adjourned for consideration to the 7th along with the Public Works Department schemes.

Supplementary Demands.

8. "22-A. General Administration—Civil Secretariats—Charges common to all Secretariats"—Purchase of two new Ford Vans for circulation cum delivery service ... Rs 6,000

The Committee suggested that fresh inquiries might be made as to the comparative cost of the contract and departmental systems, and that tenders may be called for or quotations obtained.

9. "46. Stationery and Printing"—Cost of papers required in connexion with the scheme for the Record of Rights—

Rs.

C -+ !- 1094 95						4,300
Cost in 1924-25	• •	• •		3.5		
Do 1925-26	100		. 0		• •	26,000

The Committee recommended the scheme for acceptance.

PART II SCHEMES FOR 1925-26.

10. The Committee next considered the Part II schemes for 1925-26 relating to the Law Department.

Mr. V. T. Krishnama Achariyar, Secretary to Government, Law Department, was present.

I. 9. Registration-

(a) Bifurcation of Kistna district for registration purposes-

1011111111111			Estimated cost.	Cost in 1925-26,
			RS.	RS.
Recurring		 • •	11,684	7,942
		 • •	750	750
Non-recurring	• •	 A		

The Committee recommended that the proposed creation of an additional post should be counter-balanced by the reduction of the number of District Registrars in the Ceded districts by one. They also recommended that the division of Guntur, Kistna and Gödävari West into three Registration districts be considered.

(b) Opening of seven new sub-registry offices in the following places:-

1. Alanganallur. 2. Pudukkottai. 3. Kankipadu.	5. Uttukuli. 6. Chebrolu. 7. Settur.	
4. Mandapeta.	Estimated cost.	Provision in 1925-26.
	RS. 17,120	RS. 10,549

The Committee placed items 1 and 6 in class II and items 2 to 5 and 7 in class III.

II. 22. General Administration -LONE TRIV

Purchase of English Law Reports and Law Books for the drafting section of the Law department—

				RS.
Estimated cost	 		• •	3,500
Provision in 1925-26	 	• •		3,500

The proposal was placed in class II.

III. 24. Administration of Justice-

(a) Opening of a temporary Sub-Court at Vizagapatam—

					Estimated cost.	Cost in 1925-26.
					RS.	RS.
Recurring	• •		• •	• •	11,541	7,800
Non-recurring	g	:.			1,000	1,000

The Committee placed the scheme in class III

(b) Bifurcation of the Kistna district-

DITUTOWOOD OF U	no action	ice ateli	.100-	Estimated cost.	Cost in 1925-26.
Decumin a				R8,	R8.
Recurring	• •		• •	33,455	32,308
Non-recurring	• •	• •	• •	2, 49,000	9,000

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The Committee recommended that the present system of one District Judge and six Sub-Judges should be continued in preference to the proposed creation of an extra post of District Judge in the place of one Sub-Judge.

IV. 31. Education-

1. The Committee placed the following schemes in class II:-

(a) Opening of a new Elementary school at Chidumuru, Bhadrachalam taluk (Agency) (Temporary for one year)—

Estimated Provision in

			·E	cost.	925-26.
				RS.	RS.
Recurring		 - •	• •	398	177
Non-recurring	• •	 		100	100

(b) Employment of an additional Sub-Assistant Inspectress of Girls' Schools in Kistna—

				RS.
Estimated cost	 	• •		 5,120
Cost in 1925-26	 • •	• •	• •	 3,950

(c) Opening of a weaving class in the Junior certified school, Ranipet-

	3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Estimated cost.	Cost in 1925-26.
	PA HOLE	ES.	RS.
Recurring		600	560
Non-recurring		. 690	690

2. Reorganization of Industrial classes in the Reformatory school,
Chingleput—

Estimated Cost in

out 			Estimated cost.	Cost in 1925-26.
		14	RS.	Rs.
Doggamina	• •	• 1	 600	400
Recurring Non-recurring	••		 3,400	3,400

The Committee placed the scheme in class II at a cost of Rs. 2,700 under 'non-recurring expenditure' and recommended that gardening being omitted.

3. Opening of higher standards in the model school attached to the Government training school for Masters, Dindigul—

			Estimated cost.	Cost in 1925-26.
			RS.	RS.
Recurring	. 0	• •	1,710	315 390
Non-recurring	• •		2,550	990

The proposal was originally placed in class II by the Committee but on reconsideration was placed in class III.

4 Th	e following schemes	were p	laced ir	class	· III :—	•		
4. II	Opening of a Gover	$_{ m rnment}$	sehool	of C	ommerc	e in	the North	ern
Circars—								
Onours		836			Estima cost		Cost in 1925-26.	
					RS	l	RS.	
	Recurring	••	••	• •	10,1 7,5	00	5, 800 7,500	€ 45 40
(b) additiona	Government Train I batch of 40 studen	ning S its of th	chool, e Lower	Berh Elen	ampur- neptary	-Adn Grad	nission of	an
			93				RS.	
	Estimated cost Provision in 1925-	26		•	• •		4,600 3,100	
(c)	Government Train al batch of 40 studer	ning th	School, e Highe	Chie r Ele	acole— mentary	Admi Grad	ssion of do—	au
additions	· · · · · · · · · · · · · · · · · · ·	9		\$\$	Estima cos	ted	Cost in 1925-26.	
			e GISLA ST		RS		RS.	
	Recurring Non-recurring	8 8 8 9 1	TOTAL DESIGNATION OF THE PROPERTY OF THE PROPE	SCLUT SO	6,04 5	40 50	$4,060 \\ 550$	
		PA PA	HI DOM	ZLY ST2	,			400
the Madr	Transfer of 8 posts as Educational Serv	from t	he Sub	ordina	ite Edu	cation	ial Service	o to
		TRILLIGO	ac Oalo	JILS SHS			RS.	
st a	Estimated cost	THA	LONE TRIUM	Υ.	202		35,095	
	Cost in 1925-26	• •	••	• •	•••	• •	1,200	
Subordin	Substitution of a plate Educational Ser in Physics in the Ce	vice (Co	ollegiate	brane	ch) for	the t	emporary j	the p o st
							Rs.	
7.5	Estimated cost Cost in 1925-26		• •	• •	• •	••	$\substack{1,125\\250}$	
(f)Training	Opening of a High School for Muham	ier Elen mad an	nentary Women	Train , Gur	ing class	s iu th	ie Governn	nent
1,01112					Estimated cost.		Cost in 1925-26.	
	<i>15</i> 1				RS.		RS.	
	Recurring	4-2		1232	2,957		1,520	
	Non-recurring		• •	,	455	80	455	
(9) Medical Inspection	n of sch	ools—G	overn	ment—		1D G	
					3000		Rs.	. 2
	Estimated cost Cost in 1925-26	••	••		• •	••	3,100 4,500	

3rd Febru	ary 1925]					
(h) Training	Opening of a Second School, Chicacole—	lary Tr	aining	olass i	n the Highe	er Elementary
_		* :	** 8		ima t ed cost.	Cost in 1925-26.
4	Recurring Non-recurring	• •	• •	4	rs. 1,180 750	2,850 750
	Opening of Mather adan Secondary Sch				classes in th	e Government
				Es	timated oost	Cost in 1925-26.
	Recurring Non-recurring	••	••		rs. 2,052 1,250	Rs. 1,096 1,250
$\nabla_{ m ellore}$	Opening of form VI	in the	Govern	ment	Secondary S	chool for Girle,
					Estimated onet.	Provision in 1925–26.
	Recurring Non-recurring	• • •	E ISLATIVE		2,714 700	1,340 700
G. Uday	Annual admissions agiri—Additional st	in the G aff—	lovernu	ent T	raining Scho	RS.
	Estimated cost Cost in 1925–26	QIP LI COL	o Gu Gala	Signal Si		3,703 2,300
(l)	Scholarships to Eng	gland—	LONE TRIO			RS.
	Cost in 1925-26				••	8,600
(m)) College of Enginee	ring—I	nstitut	ion of	a project cor Estimated cost.	Cost in 1925-26.
					RS. 3,200	RS. 3,200
. (.)	Recurring Additional Deputy	Inenec	ors and	 I Suna	6100 * 600000000	
(n)	Additional Deputy	Inspec	,010 um	p.	Estimated cost.	Cost in 1925-26.
	Recurring Non-recurring	•••	••	••	85. 5,400 200	3,100 200
(o) secondar	Opening of a secony school, Srirangam-	ondary —	trainin	g cla	ss attached Estimated cost.	to the aide d Cost in 1925-26.
	Recurring	••	••	••	RS. 6,040 710	8s. 4,090 710

(p) Grants to the Boy Scont Association, Madras— RS. Estimated cost									
Estimated cost							[3rd	February	1925
Estimated cost	(n)	Grants to the Bo	y Scon	t Assoc	iation,	Madras			
Provision in 1925–26 (q) Grants for vocational education (both local and private bodies)— Recurring	(1-7							RS.	
Recurring		Provision in 1925		• •	••	• •	••	10,000	
Recurring	(q)	Grants for vocati	onal ed	lucation	ı (both	local ar	id priv	vate bodies	s)
Recurring						Estimated		rovision in	
Non-recurring 70,204 75,000 5. Appointment of a District Educational Officer and establishm consequent on the bifurcation of the Kistna district— Estimated Provision in 1925-26.	25 (46)					RS.			
5. Appointment of a District Educational Officer and establishme consequent on the bifurcation of the Kistna district— Estimated cost. Provision in 1925-26.		Recurring		• •	• •	36,402		. : : : : : : : : : : : : : : : : : : :	
5. Appointment of a District Educational Officer and establishme consequent on the bifurcation of the Kistna district— Estimated cost. Provision in 1925-26. RS. RS. Rs. Rs. Recurring		Non-recurring	• •	• •	• •	70,204		79,000	
consequent on the bifurcation of the Kistna district— Estimated cost. Provision in 1925-26. RS. RS. Rs. RS. Rs. Rs. Rocurring		•	釆			*		•	
Rs. Rs. Recurring	5. A conseque	ppointment of a ent on the bifurcati	Distr on of	iet Edithe Kist	ucation tna dis	nal Offic strict—	er an	d establis	hment
Recurring Non-recurring The Committee were of the opinion that there is no objection to creation of a post for the new district of Gōdāvari West provided that, as were informed was contemplated, a post is abolished elsewhere. On understanding no provision is required in Part II. 6. Opening of higher forms in the Government Muhammadan Mic School, Georgetown— Estimated Provision in 1925-26.							òd	아이아, 이번 1의 보이고 있었다면 이 12일에 뭐지 않아 된다.	
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The Committee were of the opinion that there is no objection to creation of a post for the new district of Godavari West provided that, as were informed was contemplated, a post is abolished elsewhere. On understanding no provision is required in Part II. 6. Opening of higher forms in the Government Muhammadan Mic School, Georgetown— Estimated Provision in eost. 1925-26.					• •		201		
creation of a post for the new district of Gōdāvari West provided that, as a were informed was contemplated, a post is abolished elsewhere. On understanding no provision is required in Part II. 6. Opening of higher forms in the Government Muhammadan Mic School, Georgetown— Estimated Provision in 1925-26. Rs. Rs. Recurring 7,046 2,020 Non-recurring 1,565 1,565 The Committee considered that the cost of the scheme should no laid on Provincial revenues. 7. Certification under the Children Act of two private schools for girl Estimated Cost in 1925-26. Rs. Rs. Rs. Recurring			• •	GULEUS LA	TIPE				
School, Georgetown— Estimated Provision in 1925-26. Rs. Rs. Recurring	m	a Committee way	a of f	la amini	LA CAL	at there	is no	objection	to the
Estimated Provision in cost. 1925-26. RS. RS. Recurring	oreation were in understa	of a post for the rate of a post for the rate of the formed was contained no provision	ew dis emplat n is re	strict of ted, a p quired	Gōdāv oost is in Pa	ari Wes abolishe rt II.	t provi d else	ided that, a where. (as they On this
Recurring	oreation were in understa 6. O	of a post for the reformed was contained mas contained in provision pening of higher	ew dis emplat n is re	strict of ted, a p quired	Gōdāv oost is in Pa	ari Wes abolishe rt II.	t provi d else	ided that, a where. (as they On this
Non-recurring 1,565 1,565 The Committee considered that the cost of the scheme should no laid on Provincial revenues. 7. Certification under the Children Act of two private schools for girl Estimated Cost in 1925-26. RS. RS. Recurring	oreation were in understa 6. O	of a post for the reformed was contained mas contained in provision pening of higher	ew dis emplat n is re	strict of ted, a p quired	Gōdāv oost is in Pa	ari Wes abolishert II. rnment	t provi d else Muha	ided that, sowhere. (Cammadan : Provision in	as they On this
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Estimated cost in 1925-26. RS. RS. RS. 3,700 3,700 Non-recurring 500 500	oreation were in understa 6. O School,	of a post for the reformed was contained was contained no provision pening of higher Georgetown— Recurring Non-recurring	ew distemplated in is reform	trict of ted, a p quired s in the	Gōdāv oost is in Pa Gove	ari Wes abolishert II. rnment Estima cost. RS. 7,04 1,56	t provi d else Muha ted	ided that, sowhere. Commadan Provision in 1925–26. RS. 2,020 1,565	as they On this Middle
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mi d tre are	oreation were in understa 6. O School, Th laid on 7. C	of a post for the reformed was contained was contained in provision pening of higher Georgetown— Recurring Non-recurring Recurring	ew distemplated in is redered to the second terms of the second te	trict of ted, a property and the ted, a property and the ted to th	Godav	ari Westabolished abolished II. rument Estimate cost. RS. 7,04 1,56 tof the two privates cook.	t provided else Muha ded scheme de s	ided that, a where. Cammadan Provision in 1925-26. RS. 2,020 1,565 me should chools for a Cost in 1925-26. RS.	not be
The Committee did not recommend the scheme for acceptance.	oreation were in understa 6. O School, Th laid on 7. C	of a post for the referenced was contained was contained provision pening of higher Georgetown— Recurring Recurring Committee constrained revenue Provincial Recurring Provincial	ew distemplated in is redered to the Charles in the	that t	Godav	ari Westabolished abolished II. rument Estimate cost. RS. 7,04 1,56 tof the two privilesting cost. as a stimulation of the cost. As a stimulation of the cost.	t provided else Muha ded st. vate sonated st. vate sonate	ided that, a where. Cammadan Provision in 1925-26. RS. 2,020 1,565 me should chools for a Cost in 1925-26. RS. 3,700	not be girls—
8. Grants for furniture and other special subjects—Non-Euroj Colleges and Secondary and Special schools—	oreation were in understa 6. O School, Th laid on 7. C	of a post for the reformed was contained was contained in provision pening of higher Georgetown— Recurring Recurring Provincial revenue Provincial revenue Certification under Non-recurring Recurring Non-recurring	ew distemplated in is redered to the Charles in the	that t	Godav	ari Westabolished abolished II. rument Estimate cost. RS. 7,04 1,56 tof the two priviles cook. Estimate cook. 3,7 5	t provided else Muha ded st. vate son sted st. vate son s	ided that, where. (cost in 1925-26.) Chools for a Cost in 1925-26. RS. (cost in 1925-26.)	not be girls—
Estimated Cost in cost. 1925-26.	oreation were in understa 6. O School, Th laid on 7. C	of a post for the reformed was contanting no provision pening of higher Georgetown— Recurring Recurring Recurring Recurring Recurring Recurring Recurring Recurring Committee constantification under Recurring Recurring Che Committee did Co	idered to the Charles and the	that the and other	Goday bost is in Pa Gove he cost Act of her sp	ari Westabolishert II. rument Estimate cost. RS. 7,04 1,56 tof the two priviles cook. scheme ecial substantial su	t provided else Muha ded state so sate so sate so sate des state des st	ided that, where. (ammadan 1925–26. Rs. 2,020 1,565 me should chools for a Cost in 1925–26. Rs. 3,700 600 ceptance.	not be girls—
Non-recurring	oreation were in understa 6. O School, Th laid on 7. C	of a post for the reformed was contanting no provision pening of higher Georgetown— Recurring Recurring Recurring Recurring Recurring Recurring Recurring Recurring Committee constantification under Recurring Recurring Che Committee did Co	idered to the Charles and the	that the and other	Goday bost is in Pa Gove he cost Act of her sp	ari Westabolishert II. rument Estimate cost. RS. 7,04 1,56 tof the two priviles cook. Scheme cook. Scheme cook. Scheme cook.	t provided else Muha ded stated stated stated ated ated ated ated ated ated ated	ided that, a where. Commadan Provision in 1925-26. Rs. 2,020 1,565 me should chools for a Cost in 1925-26. Rs. 3,700 500 ceptance. Cost in Cos	not be girls—

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The Committee recommended a sum of Rs. 50,000 and placed the scheme in class II.

9. Building and Hostel grants—Non-European Colleges, Secondary and Special schools—

7				Estimated cost.	Provision in 1925-26.
				RS.	RS.
Non-recurring	• •	••	• •	7,66,629	2,81,000

The Committee recommended the grant of a sum of one lakh of rupees and placed the proposal in class II.

10. Building grants-European schools-

										RS.
Estimated cost			•						•	2,10,000
Cost in 1925-26		•	٠	•	•	•	•	•	•	55,300

The Committee recommended the grant of Rs. 20,000 and placed the scheme in class II.

11. Equipment grants-European schools-

	8 1 2 10 607			ns.
	GULEHIAH ING			5,000
Estimated cost	 Start Start		• •	
Cost in 1925-26		• •	• •	5,000

The Committee considered that the provision made under Part I was sufficient and did not recommend any further grant.

Grants to local bodies.

12. Subsidies to local bodies for the construction of secondary school buildings—

Estimated cost	 	• •	• •	• •	3,73,780	
Cost in 1925-26	 	• •	• •	••	1,50,000	

The Committee recommended a provision of Rs. 50,000 and placed the scheme in class II.

13. Subsidies for local bodies for equipment of secondary schools-

0.000			R8.
Estimated cost	 	 	 25,000
Cost in 1925-26	• •	 	 15,000

The Committee recommended that a sum of Rs. 5,000 be provided and placed the proposal in class II.

14. Grant for extensions to the board secondary school buildings, Jeypore-Agency-

Estimated cost					 12,500
시계 이번 이렇게 가지면 하다 하는 것이 하는 것이 되었다. 그런 얼마나가 모르고 살으면 되었다.	• •	97 (5) Youther	- 22 - 32 h	200	 12.500
Cost in 1925-26		• •	• •	• •	

The Committee placed the scheme in class III.

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15. Medical Inspection of private schools		
10. 110.	P.H./IIII & USA	Cost in 925-26.
	RS.	Rs.
	15,350	8,350
The scheme was placed in class III.		
16. Subsidies to local bodies for revision forms and employment of additional staff in	of salaries, open secondary school	ing of higher s the net cost
of which is borne by Government—		rovision in 1925–26.
	RS.	RS.
Recurring	$\begin{array}{ccc} & 46,342 \\ & 2,000 \end{array}$	45,000 2,000
The Committee recommended that Rs.	5,000 be provided	l and placed
the scheme in class II.	0	itiamal aabaala
17. Expansion of Elementary Education	-Opening of add	Thomai schoors
under local bodies —		vision in 925–26.
W. P. LEGISLATION OF THE PROPERTY OF THE PROPE	RS.	RS.
Recurring Non-recurring		,95,200 ,01,700
The Committee recommended the protection the proposal in class II.	vision of Rs. 2 lal	chs and placed
* ALONE TRIUM	*	*
V. 37. Miscellaneous Departments-		
The following schemes were placed in cl	ass II :—	079231 12/2011
(1) (a) Purchase and assignment of lar district—	id—Madiga Settle	ment—Bellary
		R8.
Estimated cost Provision for 1925–26		1,786 1,786
(b) Additional establishment for the and other districts—	Labour Departme	nt in Tanjore
and other districts		RS.
Estimated cost		6,000
Provision for 1925-26		4,103
(c) Appointment of a store clerk in Officer, Madura—	the office of the	
v		rs. 570
Estimated cost Provision for 1925-26	• • • • • • • • • • • • • • • • • • • •	385
	= 52	

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(h) Training	Opening of a Second School, Chicacole—	lary Tr	aining	olass i	n the Highe	er Elementary
_		* :	** 8		ima t ed cost.	Cost in 1925-26.
4	Recurring Non-recurring	• •	• •	4	rs. 1,180 750	2,850 750
	Opening of Mather adan Secondary Sch				classes in th	e Government
				Es	timated oost	Cost in 1925-26.
	Recurring Non-recurring	••	••		rs. 2,052 1,250	Rs. 1,096 1,250
$\nabla_{ m ellore}$	Opening of form VI	in the	Govern	ment	Secondary S	chool for Girle,
					Estimated onet.	Provision in 1925–26.
	Recurring Non-recurring	• • •	E ISLATIVE		2,714 700	1,340 700
G. Uday	Annual admissions agiri—Additional st	in the G aff—	lovernu	ent T	raining Scho	RS.
	Estimated cost Cost in 1925–26	QIP LI COL	o Gu Gala	Signal Si		3,703 2,300
(l)	Scholarships to Eng	gland—	LONE TRIO			RS.
	Cost in 1925-26				••	8,600
(m)) College of Enginee	ring—I	nstitut	ion of	a project cor Estimated cost.	Cost in 1925-26.
					RS. 3,200	RS. 3,200
. (.)	Recurring Additional Deputy	Inenec	ors and	 I Suna	6100 * 600000000	
(n)	Additional Deputy	Inspec	,010 um	p.	Estimated cost.	Cost in 1925-26.
	Recurring Non-recurring	•••	••	••	85. 5,400 200	3,100 200
(o) secondar	Opening of a secony school, Srirangam-	ondary —	trainin	g cla	ss attached Estimated cost.	to the aide d Cost in 1925-26.
	Recurring	••	••	••	RS. 6,040 710	8s. 4,090 710

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(f) Reclamation of Vaduvurupatti Korav	as of the Ram	nad district—
	Estimated :	Provision for 1925–26.
	RS.	RS.
Recurring	1,860 2,100 plus 500 floatin capita	1,860 2,100 plus g 500 floating L capital.
(3) Allotment for wells, pathways for depr	ressed classes-	_
		RS. 2 *5 800
Estimated cost Provision for 1925–26		2, ⁻ 5,890 2,75,890
The Committee recommended the provision placed the scheme in class II—	of a sum of	Rs. 1 lakh and
VI. 41. Civil Works—Public Works Departs	ment—	
9. Registration Buildings—		
(1) The Committee placed the following	schemes in ola	ass II:—
(a) Construction of offices and quarter	rs for the su	b-registrar and
clerks, Buguda, Ganjam district		RS.
Estimated cost Provision for 1925-26	••	$12,800 \\ 5,000$
(b) Construction of a sub-registry office registrar and three clerks at Boyirani—	ce and quarte	ors for the sub-
registrar and three dictas at Doffice TRION		RS.
Estimated cost	•••••••	17,000 5,000
(c) Construction of building for the spuram, Trichinopoly district—	sub-registry o	ffice, Valikanda-
Periode, Transfer,		RS.
Estimated cost	••	10,400 10,000
(2) The following schemes were placed	in class III:-	
(a) Quarters for the sub-registrar and	his establishm	ent at Cooncor—
		R8.
Estimated cost	••	11,200 11,200
(b) Construction of a sub-registry of	office at Pera	mpra, Tellicherry
district—		
district— Estimated cost		Rs. 11,250

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(c) Construction of a Dis	trict Registrar's	office at M	asulipatam—
			RS.
Estimated cost Prevision for 1925–26	•••••		48,700 10,000
(d) Construction of a se	cond-class sub-r	egistry offi	ce at Acharap
			Rs.
Estimated cost Provision for 1925-26			10,000 10,000
*	*	*	*
Administration of Justice Buil	dinos-		
(3) The following schemes		lass III :-	_
(a) Construction of a con	irt-house for the		- 33 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
and District Munsif, Vizagapata	m —		450000
			R8.
Estimated cost			3,50,000
Provision for 1925–26	GJ EGISLAFITO	• ••	50,000
(b) Construction of a Const	ourt-house at C Vayittiri—	Calicut for	the Sub-Judge,
The state of the s			Rs.
Estimated cost Provision for 1925–26	WIND WOULD AND WIND AND WIND ALONE TRIUMPHS	1	,12,400 30,000
(c) Construction of a res	idence for the D	istrict Judg	ge, Anantapur— RS.
			36,000
Estimated cost Provision for 1925–26		• •	25,000
*	*	*	*
Jais and Convict Settlements	Buildings-		
(4) (a) Construction of a r	ew main gate v	with offices,	etc., complete in
the Central Jail, Coimbatore—			RS.
			24,955
Estimated cost Provision for 1925-26		••	24,955
The Committee placed the sc	heme in class I.		
(b) The following scheme (i) Construction of an	es were placed in extramural wa	n class III: rd of six	:— cells for female
prisoners in the District Jail, Pa	Tamoofogn——		RS.
Estimated cost Provision for 1925-26		• ••	14,730 10,000

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(ii)	Electrification of the Central Jail, Vellore-	***
()		RS.
	Estimated cost	31,000
j	Provision for 1925-26	31,000
(;;;)	Construction of a Tuberculosis jail at Bellary.	
(111)	Constitution of a family	RS.
	m /:	,00,000
	Estimated cost	,00,000
/! X	Provision of Mangalore tiled verandas in the	Borstal School,
1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.		
Tanjore—		RS.
	Fotimated cost	11,335
	Estimated cost	6,000
(v)	Construction of quarantine cells and cells for und	er-trial prisoners,
Bellary—		
2022112		RS.
	Estimated cost	76,200
18 18	Provision for 1925-26	30,000
	*	*
Educa	tion Buildings—	
	(a) The following schemes were placed in class III	•
89 O. O.	(i) Extensions to the buildings of the Government	
Palghat-		victoria Contege,
r a ce		RS.
	Estimated cost	22,500
	Provision for 1925-26	11,250
(ii) Construction of science buildings for the Que	en Mary's College
for Wom	1	, ,
		R8.
	Estimated cost	4,99,000
	Provision for 1925-26	2,00,000
(iii) Construction of quarters for the District Ed	lucational Officer,
Coimbat		
		RS,
	Estimated cost	19,200
	Provision for 1925–26	10,000
) Improvements to the Government Secondary l, and construction of additional sheds—	1 100 CC - 100 T-00 CARC
		RS.
	Estimated cost	. 4,000
	Provision for 1925-26	. 4,000

20				
3rd February 19)25]			
The Commi	tiee placed the schem	e in class II.	29	
•		*		
VII. 60. Ci	oil Works-			
	and Convict Settlement nodelling of the Peni		lras—	
***			RS.	
	ated cost		13,41,178	
Provis	ion for 1925–26		2,35,000	
(b) A dr.	ittee placed the schem unistration of Justice- onstruction of a sep Madras—			Causes,
			RS	
	ated cost		5,56,000	
Provi	sion for $1925-26$	• •	1,00,000	
The schem	e was placed in class l	III.		
	5. Stationery and Printion of a register of h		gistration purpos	es—
9.	g Col	L LO GOT	RS.	
Estin	ated cost	100	26,000	
\mathbf{Provi}	sion for $1925-26$		26,000	
The schen	e was placed in class			

(c)

R. A. GRAHAM.

FORT ST. GEORGE, \

8th January 19-5.

Proceedings of the Eleventh Meeting of the Finance Committee for 1924-25 held on Wednesday the 7th January 1925 at 11-30 a.m. at the Cabinet Chamber, Fort St. George.

PRESENT:

The hon. Mr. R. A. Graham, c.s.i., I.C.S. (Chairman). M.R.Ry. A Ramaswami Mudaliyar Avargal, m.l.c.

- ,, C. V. VENKATARAMANA AYYANGAR Avargal, M.L.C.
- M. R. SEIURATNAM AYYAR Avargal, M.L.C.
- ,, P. N. MARTHANDAM PILLAI Avargal, M.L.C.

Rai Bahadur Sir K.Venkatareddi Nayudu Garu, Kt., M.L.C. R. W. Davies, Esq., I.C.S., M.L.C.

Messrs. E. W. Legh, Secretary to Government, Revenue Department, M. R. Kharegat, Secretary to Government, Public Works Department, P. L. Moore, Secretary, Local Self-Government, G. T. H. Bracken, Secretary to Government, Development

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Department, H. Tireman, Chief Conservator of Forests, C S. Martin, Chief Forest Engineer, R. D. Anstead, Director of Agriculture, and P. Hawkins, Joint Secretary to Government, Public Works Department, were also present.

Schemes for introduction in the current year.

1. Reconstruction of the bridge across the Coleroon at Trichinopoly-

						RS.
Estimated cost		• •	• •			13,16,000
Cost in 1924-25			• •	- •	• -	80,000
Provision for 1926	5-26	• ¢	• •		• •	5,00,000

The Committee recommended that as the bridge is to be constructed on the contract system and not departmentally, the demand for the current year may be revised.

In 1925-26 a provision of 5 lakhs may be made for the Coleroon bridge under major head 60.

2. Continuance of the temporary appointment of the Director of Town-planning of Mr. R. Dann—

	C. LEHBHATTING	1004
Estimated cost		 1,850
Extra cost in 1924		710

The Committee recommended the scheme for acceptance.

3. Formation of Circles for the Boiler Inspectorate-

PUTH ALONE TRIUMP	Recurring.	Non-recurring.
	Rs.	R8.
Estimated cost (based on average	4,424 (net)	2,300
eest). Extra provision in 1925–26, Rs. 8,5	200.	

The Committee recommended the scheme for acceptance.

4. Construction of a causeway across the Kabbani river-

			**	Estimated cost.	Cost in 1924–25.
				Rs.	RS.
Recurring	• 0			500 ₹	5 100
Non-recurring				29,200 }	5,100
Provision for		6, Rs.			

The Committee recommended the scheme for acceptance.

Supplementary demands.

The Committee recommended that a supplementary demand be moved.

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PART	TT	SCHEMES	TOP	1925-26	
TARE		CHEMES	FOR	1940-40	

5-A. The following Part II schemes relating to the Revenue Department were considered:—

(a) Restoration of Land Records Tahsildars-

			Rs.
Estimated cost		 	 1,12,450
Cost in 1925–26	• •	 • •	 87,162

Of the 24 officers demanded, the Committee recommended that 12 officers might be placed in class II and 12 officers in class III.

(b) The following schemes were placed in class II:-

(i) Purchase of a perforating machine for the Madras Stamp office-

				RS.
Estimated cost	٠.		 	350
Provision for 1925-26		•	 	350

(ii) Purchase of a power machine for embossing cheques for the Madras Stamp office—

		RS.
Estimated cost	• •	5,100
Provision for 1925-26	• •	 5,100

(c) The Committee placed the following scheme in class III ·—
Revision of District Gazetteers—

		1.0,
Estimated cost	• 1	 1,61,028
Provision for 1925-26		 42,017

(d) (i) Construction of quarters for the Inspector of Excise, Sankari-drug circle—

			RS.
Estimated cost	• •	 	15,630
Cost in 1925-26	 	 	15,630

The Committee placed the scheme in class II.

(ii) Construction of quarters for the Assistant Commissioner of Excise, Vellore—

				R8.
Estimated cost	• •		• •	 14,430
Cost in 1925-26	• •	• •		 14,430

The scheme was placed in class III.

(e) (1) The Committee placed the following schemes in class III:—

 (i) Construction of Narasannapetta Deputy Tahsildar's office,
 Ganjam district—

			RS.
Estimated cost	 	 	32,000
Cost in 1925-26	 	 	5,000

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(ii) Extensions of Sattenap	alle Taluk Office	record-room, Guntur
CISTION .		Rs.
Estimated cost Cost in 1925-26		11,500 11,500
(iii) Improvements to the	Collector's office,	KS,
Estimated cost Cost in 1925-26		1,55,000 15,000
(2) The Committee placed the fol	lowing scheme in	class II :—
Construction of a new Taluk	office, Ramnad-	R s .
Estimated cost Cost in 1925-26		82,000 20,000
(f) The Committee placed the	following schemes	in class III:—
(a) Metalling Korada-Koma	tlapeta Central	Provinces Road (37-
40 miles)—		R8.
Estimated cost	EGISLA PIDE	27,000
Provision in 1925-26.		24,000
(b) Constructing a girder bridge	e at 3/3 of Korap	out-Borigumma road—
		RS.
Estimated cost Provision in 1925-26 .	осш Galayay LONE TRIUMPHS	26,500 15,000
(c) Constructing a girder bridge	e at one-fourth o	f Koraput-Borigumma
road—		RS.
Estimated cost		18,900
Cost in 1925-26 .		10,000
*	*	*
Schemes relating to P	ublic Works Depa	rtment.
6. (a) Construction and equipmed Chepauk—	nent of an electri	ic testing Laboratory,
Totimated cost		RS.
Estimated cost Provision for 1925-26 .		44,500
The scheme was placed in class?		PRODUCTOR STORES OF STREET
(b) The following schemes we (i) Constructing quarters		e Engineer, Vellore—
Estimated cost		19,200
Provision for 1925–26		15,000

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(ii) Construction of located in the old Engineering					offices
Estimated cost Provision for 19	9 2 5– 2 6			rs. 13,500 13,500	8
(iii) Constructing a	rest-house at Ma	ingalore—			
Estimated cost Provision for 1	20.4. 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	• •		Rs. 19,200 10,000	300
(iv) Constructing an put Agency—	n inspection bun	galow at 8	Sembl	liguda in	Kora-
Estimated cost Provision for		• •		rs. 11,500 10,000	
(c) The Committee pla	ced the followin	g schemes	in ela	ass II :	
(i) Construction of Overseer's office at Narasapu	a Public Work	7.			n and
Estimated cost Provision for 1	ELISLATION .	• •	 	12,400 6,000	

(ii) Constructing an office and quarters for the Public Works Department Subdivisional officer at Pollachi—

(d) The following schemes were placed in class III:—
 (i) Improvements to the third and fourth sections of Tellicherry-Coorg road—

(ii) Construction of bridges across the Gubbalamanji vagu and Seetha vagu—

(iii) Widening the Paralai Castlecroft road, Anamalais-

(e) Diversion of Jeypore-Kottah road to the right of the Kolab river-

					Loru	r epi dai y	1020
the Kolab single schen	Committee sugges bridge, the two w ie.	orks should	i be tai	кеп пр	togeu	ier as pa	ary to rt of a
7. Schen	nes relating to the $oldsymbol{\mathcal{I}}$	ocal Self-G	overnme	ent Dep	artmer	nt —	
(a) (i) of Panchaya	Appointment of a	Personal .	Assistar	it to th	he Reg	gistrar-G	eneral
or ranona,	200					RS.	
	Estimated cost Provision for 1925		••	••	• •	$9,194 \\ 4,400$	
$\mathbf{T}_{\mathbf{h}_{\mathbf{\theta}}}$ s (ii)	cheme was placed i Additional staff fo	n class II. or the Regis	strar-Ge	noral d	of Par	ichayats-	
						Rs.	
	Estimated cost Provision for 1925	· · · · · · · · · · · · · · · · · · ·	• •	• •	• •	2,400 2,200	
m ho	Committee placed	the scheme	in class	s II.			
*	*	0110 00001010	*	*		*	
(i)]	Committee placed Employment of a ffice for the revision Estimated cost	temporary n of the Civ	Super vil Med	rintend	ent in de—	the Sur Rs. 1,125	rgeon-
	Provision for 1925	-20 · ·	Jai Ollis	• •	• •	1,125	
(ii) Surgeon in	Training of two Ci Dental Surgery fo	vil Assistar	at Surge	eons a	nd one	Sub-As	sistant
	2873 25					RS.	
	Estimated cost . Provision for 1928		•	• •	••	$3,280 \\ 3,280$	
(iii) Coimbator	Supply of furnitu	re to the ho	stel att	ached t	o the I	Medical 8	School,
X						RS.	
	Estimated cost . Provision for 1928		• •	••	••	1,200 $1,200$	
(iv)	Improvement of h	edding in	the Mer	ntal Ho	espital		
	Estimated cost Provision for 192		• •	•••		rs. 10,500 10,500	
(v) in X-Ray	Training of an As	sistant Su	rgeon a	nd a S	ub-As	sistant S	lurgeon
						RS.	8.
	Estimated cost Provision for 19	25-26	• •	::		$^{2,620}_{2,620}$	

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(vi) Additional staff and equipment for infectious diseases wards in the headquarter hospital, Vizagapatam—
Recurring. Non-recurring.
Estimated cost
(c) The following schemes were placed in class III:— (i) Employment of a Lady Tutor in the Medical College, Madras (Lady Civil Assistant Surgeon)—
Estimated cost
(ii) Scholarship to a Lady Medical Graduate for higher study in the United Kingdom—
Estimated cost
(iii) Opening of new dispensaries at Paderu and Narayanapatnam in the Agency—
Estimated cost $7,322$ Provision for $1925-26$
(iv) Building grants to private hospitals-
Estimated cost
Grants to local bodies.
(d) Grants for the construction of Local Fund and Municipal Hospital buildings (Transferred)—
Demand for 1925-26 59,900
The Committee recommended the provision of Rs. 30,000 and placed the scheme in class II. (e) Grants for the construction of Local Fund and Municipal Hospital buildings—Reserved—Agency—
RS.
Demand for 1925-26
* *
 (f) The following schemes were placed in class II:— (i) Increasing the number of selection grade appointments of Health Inspectors to 10 per cent—
Estimated cost 6,528 Provision for 1925–26

100		APP	RMINTY				
					[3r	d Febru	ary 1925
	Experimental se	wage dis	posal p	olant i	_		•
Guindy-]	Recurring.	Non-ree	urring.
					RS.	R	s.
	Estimated cost Provision for 19:	25–26		• •	4,200 4,050		50 50
(g) G	rants to the Mad			uneil	including	Child	Welfare
show—							
	Estimated cost Provision for 192			• •		. 10,00	00
The Co	mmittee recomme	nded a g	rant of	Rs. 5	,000 in el	ass II.	
(h) T	The following school of four	mes wer	e place	ed in c	lass III :-	<u> </u>	workers,
Madras						RS	
	Estimated cost			• 0		. 1,9	
	Provision for 192	25-26		٠,		. 1,6	
(ii)	Anti-malarial B	rigade, J	Vizaga	patam	Agency-	-	
		844 P	EGISLATIVE	200 CH H	Estimated cost.	Provision 1925-	
2		TAM PARTE		NB CY	BS.	R	s.
	Recurring				$7,700 \\ 1,000$	5,6	
2111	Non-recurring			i i i		1,0	8
(11)	i) Appointment of	11.	nal MI	anierpa	l Health		
	Estimated cost Provision for 19			•		26,6 9,4	00 '
(in				ond W	assinatora	5	
(11) Additional Hea	aron Tueb	9600013		accinators stimated oost.	Provis	ion
					RS,	101 1320 R	
	Recurring		• .		19,000	16,6	
	Non-recurring			•	1,400	1,4	
. (v) Additional Hea	lth Insp	ectors	and pe	ons—		
		37X	2	7.7	stimated cost.	Provis for 192	
					RS.	R	s.
	Recurring Non-recurring		• •	•	20,704	15,1	
	14 out-recurring	••	• ·		1,920	1,8	20
(i) 1	Vew drainage sch	emeSri	* rancar	n and	Timpati	_	
(7) -		P.41	8	T COLL	TITUPAU.	- RS	
	Total cost					2,75,0	
	Demand for 192	25-26 .		• 0		60,0	

3rd February 1925]	101
The Committee placed the scheme in class III.	
* * * * * *	
 (i) The Committee placed the following schemes in class (a) Non-recurring grants to local bodies for roads and b 	
Demand	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
(b) Bridging of rivers in the Vizagapatam district—Co a road dam at Cheddigumala Gedda—	enstruction of
Demand *	6,000
8. (i) The Committee placed the following schemes in class (a) Additions and improvements to the building of Hospital, Tanjore X-Ray operation block and midwifery teaching	Headquarter
T	Rs. 76,600 20,000
(b) Construction of a dissecting block and mortuary in Medical school—	the Tanjore
	Rs. 90,440 15,000
 (ii) The following schemes were placed in class II:— (α) Erection of an electric lift in the General Hospital, 	, Madras—
Estimated cost Provision for 1925–26	Rs. 3,200 3,200
(b) Acquisition of Mission Hospital buildings for the Hospital, Calicut—	***
	Rs. 39,400 39,400
(iii) Construction of compound wall for the Rayapur School Hostel—	ram Medical
Estimated cost	RS. 7,280 7,280
The Committee placed the scheme in class III under major I (iv) Construction of morgue and freezing chamber for the Hospital—	
Estimated cost	R s 15,000 15,000

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	[3rd February 1925
	The Committee placed the scheme in class II under major head 60.
	The Committee placed the scholle in
	RS.
	9. (a) Compassionate grants to District and Taluk
9	Boards in 1925-26
	Boards in 1925-26 (b) Temporary advances to District and Taluk Beards
	Doards
	The Committee placed the scheme in class II.
	10. Construction of a Medical School and hospital buildings at Guntur—
	A 9.54
	Estimated cost 9,10,500 1,00,000
	Provision for 1925-26
	The scheme was placed in class II.
	Schemes relating to the Development Department.
34	11 (3) The Committee placed the following schemes in class II:
	/ \ Manust Stuart Liber KOSO extension-
	Read Hig. Hon Joseffing.
	RS. RS.
	Estimated cost 3,000 1,11,200 * 37,500 *
	TIOMISION IN TARGOTTO
	(b) Construction of buildings for housing the staff in the Mount
\mathbf{Str}	art forests
	Estimated cost 54,000
	Industrial contraction of the co
	ALONE TRIU
	 (ii) The following schemes were placed in class III:— (α) Employment of eighteen Chenchus as Police Talaiyaris in the
ЪT.	
Na	llamalais—
	Estimated cost 2,160
	Provision for 1925-26 1,800
	(b) Construction of quarters and water-supply for the staff in the
N	allamalai forests—
-	Recurring. Non-recurring.
	RS. RS.
	Estimated cost
	Provision for 1925-26 600 5,100
	(c) Formation of working plans circle—
	Estimated cost. Provision for 1925-26.
	RS. RS.
	Recurring 1,67,229 10,800
	(d) Construction of residences for District Forest Officers—
	(a) Constitution of residences for District Porces Canadas
	Estimated cost 69,000
	Provision for 1925-26

^{*} To be debited to " 8. Forest."

(e) Provision of m to Diguvametta)—	echanical	transpo		Nallam etimated		forests (R ision for	oad
				cost.		25-26.	
#	8			Rs.		RS.	
$\mathbf{Recurring}$	• •	4 +		. 27,00		13,500	
Non-recurring	• •		• •	. 67,00	00	47,000	
*	*		ቝ			*	
	Agricul	tural De	partment				
12. (i) The Commit	tee placed	the folk Millet	owing se Specialist	hemos i	n elas	s II ; ·	
(w) Individue ou			- P			RS.	
Estimated cos	t					3,980	
Provision for						2,805	
	30.00						
(b) Scheme for th	e investig	ation of	betel vin	e diseas	e —		
A-100000000	3.			Estimated cost.	l I	Provision for 1925–26.	t.
		11.10		RS.		RS.	
Recurring	,	BULE HAR	7 P. C	13,481		2,700	
Non-recurring	95		O C A	1,250		1,250	
(c) Construction of	of quarter	for the	staff at	the Po	tato	farm, N	an ja-
nad—	V					RS.	
Estimated cos	+	600	alio			7,000	
Provision for		TH ALCH G	DIUMPHS		• •	7,000	
I lovision for	1020-20	A CONE 1	Kirsh		•	.,00	
(ii) Appointme Department—	nt of 20	$\mathbf{U}_{\mathbf{p}\mathbf{p}\mathbf{e}\mathbf{r}}$	Subordi	nates in	ı the	Agricul	tural
Dopar tinone						RS.	
Estimated cos	t		• •			43,620	
Provision for		• •	• •			25,900	
		7.41		L . P 77	TT	O L3!	
The Committee rein class II.	ecommend	ed the a	ppointme	ent of 1	∪ ppe	r Suporal	uates

in class LL. (iii) The following schemes were placed in class III:—

(a) Experiments on the preservation of soil moisture in the Ceded districts in 1925-26—

Provision for Estimated

			oost.	1925-26.
			RS.	RS.
Recurring	• •	 	1,891	1,535
Non-recurring	 • •	 	1,000	1,000

(b) Appointment of a Professor of English and 3 pandits for the Agricultural College, Coimbatore—

				KS.
Estimated cost	 	• •	• •	5,176
Provision for 1925-26	 • •	• •	. ,	2,800

[Bre	i F	ebru	ary	1925
ntta	οf	the	Gar	niām

*

(c) Removal of lantana in the Pondokole Mutta of the Ganjām district—

(d) Revival of the Bacteriological section at the Agricultural College and Research Institute, Coimbatore, as a separate unit—

(e) Establishment of a paddy breeding station in the Kistna delta-

					Estimated cost.	Provision for 1925-26.
					Rs.	RS.
Recurring		×		n	 19,806	9,257
Non-recurring	0	6	•	٠	 1,24,000	89,450

(iv) Quarters for the Deputy Director of Agriculture, Madura-

Estimated cost 28,350
Provision for 1925–26 ... 10,000

The Committee placed the scheme in class III.

(v) Construction of 4 Provincial officers' quarters and 55 subordinates' quarters at the Agricultural College, Coimbatore—

The Committee recommended that the following quarters might be placed in class II:—

Three "D" type.
Ten "E" type.
Twenty "F" type.

The rest of the quarters were placed in class III.

13. (i) Construction of permanent buildings for the Veterinary dispensaries at Adoni and Tiruppur and for the acquisition of site for the construction of a hospital at Kumbakōnam—

The Committee placed Adoni and Tiruppur in class II and Kumba-konam in class III.

APPENDIX

3rd	February	19257
	- UNA COME	1000

(ii) Construction of additional buildings at the Madras Veterinary College—
RS.
(1) Dressing shed 5,920
(2) Disconting many
(3) Onewation about
(4) Miscollanoons showers
The Committee placed items Nos. (2), (3) and (4) in class II and item No. (1) in class III.
14. Mount Stuart Ghat road extension-
Estimated Provision for cost. 1925-26.
RS. RS.
Recurring 3,000
Non-recurring 1,11,200 37,500 *
The Committee placed the scheme in class II.
Schemes relating to the Irrigation Department.
15. (i) The Committee placed the following schemes in class II, under
major head 15:—
(a) Improvements to Musiri Nattu voikal, Trichinopoly—
Rs.
Estimated cost 43,000
Provision for 1925-26 20,000
(b) Restoring the Melmoyal tank, North Arcot district-
RS.
Estimated cost
Provision for 1925-26
* * *
#
(ii) The following schemes were placed in class II under major head 55:—
(a) Combining the Thellur large and small tanks, Cheyyar Anicut
system, North Arcot division -
RS.
Estimated cost
Provision for 1925-26 15,000
(b) Veeranam tank improvements, South Arcot division—
RS.
Fatimated cost
Provision for 1925-26 40,000
(c) Minor works in Godavari, etc., systems—
E' timeted got
Provision for 1925-26
·
* To be dehited to Loan funds under ' 52-A '

[3rd February 1925

			Lor	d repluary to
(d)	Minor works-Unproductive R	ushikul	ya, etc	., systems—
` '	Estimated cost Provision for 1925-26	• •	••	Rs. 12,630 10,500
(e)	Improvements to Allur swamp	drain—		
	Estimated cost Provision for 1925-26	• •	• •	2,90,000 50,000
(f)	Basavannah channel improveme	nts, Bel	llary d	ivision—
	Estimated cost Provision for 1925-26	• •		Rs. 3,21,500 1,00,000

16. The following schemes were withdrawn by the concerned departments:—

(!) Construction of a residence for the Revenue Divisional Officer, Vizianagram.

(2) Construction of combined office and quarters for two rangers at Balliguda.

(3) Construction of a building for an elementary school at the Agricultural College, Coimbatore.

FORT ST. GEORGE, 11th January 1925.

R. A. GRAHAM.

(d)

Proceedings of the Twelfth Meeting of the Finance Committee for 1924-25 held on Thursday, the 8th January 1925 at 12 noon at the Cabinet Chamber, Fort St. George.

PRESENT:

The hon. Mr. R. A. Graham, c.s.i., I.C.S. (Chairman). M.R.Ry. C. V. Venkataramana Ayyangar Avargal, m.l.c.

,, A. RAMASWAMI MUDALIYAR Avargal, M.L.C. P. N. MARTHANDAM PILLAI Avargal, M.L.C. M. R. SETURATNAM AYYAR Avargal, M.L.C.

R. W. DAVIES, Esq., I.C.S., M.L.C.

Messrs. V. T. Krishnama Acharyar, Secretary to Government, Law Department, E. M. Gawne, Deputy Secretary to Government, Chief Secretariat, G. T. H. Bracken, Secretary to Government, Development Department, E. F. Thomas, Director of Industries, and F. Armitage, Inspector-General of Police, were also present.

1. Timber Depot—Beypore -Improvement of facilities for handling and storing logs—

og•—		Recurring.	Non- recurring.
		RS.	RS.
Estimated cost	••	15,700 (including interest on Capital and supervision	15,000
Provision for 1925-26	••	charges). 13,608 (excluding interest on Capital and supervision charges).	15,000

The Committee placed the scheme in class III.

2. (a) The following schemes were placed in class I1:--

(i) Woollen spinning mill, Bellary Central Jail-

	PATE TO THE PATE OF THE PATE O	Estimated cost.	Provision for 1925-26.
125		RS.	RS.
Recurring		7,000	7,000

(ii) Carpentry school at the Penitentiary, Madras-

		Estimated cost.	Provision for 1925-26.
		RS.	RS.
Recurring	 	 3,074	2,520
Non-recurring	 	 3,500	3,500

(iii) Introduction of tailoring industry in Jails-

		Estimated cost.	Provision for 1925-26.
		RS.	RS.
Recurring	 	 1,600	1,440
Non-recurring	 • •	 6,732	6,732
1.37.			4

60. Civil. Works--- Jail Buildings.

(b) Jail Industries Committee recommendations—Improvements to spinning plant at Coimbatore—

Estimated cost	 • •	 	4,00,000
Provision for 1925-26	 • •	 	1,00,000

The Committee placed the scheme in class II subject to the scheme being financed from loans.

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					[3	rd F ebrua	ry 1925
	41. Civil	Works-	- Jail	Building	s.		*
(c) Ja	ail Industries Comn	nittee —\	Wooller	n spi n ni	ng mi		rv—
	stimated cost	6	••	••		24,500 $24,500$	
The Con	nmittee placed the	scheme i	a class	II.			
3. Intro	duction of compuls	ory elem	entary	educati	on in	select cer	itres in
Malabar-		•		timated co		Provision for	
			្ ភន	fittiff førr co	50.	1925-26.	
		•		RS.	_	RS.	20
Re No	on-recurring	• •	• •	14,483 $1,200$	}	10,900	
The Con	amittee placed the s	scheme in	ı class	II.			
	*		8025	*		*	
4. Subsi District Cou	dies to the Proving neil and the Ching!	cial Co-c leput Co-	perativ operat	ve Unic ive Fede	on, the eration	e South J n, Limited	(anara —
		8.01	Lu sin			RS.	
$\mathbf{E}_{\mathbf{r}}$	timated cost ovision for 1925–26	STATE OF THE STATE			• •	$3,200 \\ 3,200$	
The Con	mittee recommenders II and placed th	ed Rs. 1,	PORSE POLICY TO LAR.				erative
5 (i) Ti	ne Committee place	d the fol	lowing	s Scheme	s in ol		
	urchase of raw mat	ALON	IL TRIVI				ent of
the leather i		OTHER TH	социса	TOIL WIL	п опе	developin	6110 01
	•					RS.	
	timated cost		• -	• •	• •	6,000	
Pro	ovision for 1925–26	• • •	• •	• •	• •	6,000	
(b) \mathbf{P}_{1}	urchase of 12 pump	in g engi	nes by	the Indu	ıstries	Departme	nt
						RS.	
	timated cost ovision for 1925-26	• •	••	••	• •	42,000 42,000	
(c) A	dditional staff for t	he Madr	as Trad	des Scho	ol—		
						RS.	
	imated cost			• •	• •	1,783	
Pro *	vision for 1925-26	• •	• •		• •	920	
(* 1)		12		* . –		*	
	e following scheme						. 12
(a) Produce Trad	rovision for the equiles Institute—	ipment o	i the n	ew resea	arch la	aboratory	at the
TOGOTOL TYOU	.00 2.110040000					De	

Estimated cost ... Provision for 1925-26 RS.

(b) Opening of printing classes in the Madras Trades School-

				Estimated cost.	Provision for 1925-26.
				RS.	HS.
Recurring		• •		5,800	2,720
Non-recurring		• •	• •	14,:00	7,100
6. Building grants— (1) S.P.G. Art Nazarath. (2) U.F.U.M. Ag Melrospura (3) St. Francis X School, Tan (4) St. Mary's J Kumbakōna (5) Raja's In Parlakimedi Equipment grant schools—Lump s Rs. 15,000.	Industrial ricultural in. Tavier's I i jore Industrial im. dustrial i. for I i	Scho ndustr Scho Scho	ol, ial ol, ial	Provis	timate 1 cost. RS. 65,000 ion for 1925-26. RS. 40,000

The Committee recommended Rs. 15,000 for equipment in class II and Rs. 25,000 for buildings in class III.

7. Reorganization of the staff employed in fish-curing yards-

			Estimated cost.	Provision for 1925-26.
			RS.	RS.
Recurring	• •	 	3,898	3,775
Non-recurring		 	225	225

The Committee placed the scheme in class II.

8. The Committee placed the following scheme in class III:—
Extensions to the fish farm at Praema in the Kurnool district—

(a) Running cost—

*

(a) Ituning cost				1	Estimated cost.	Provision for 1926-26.
					RS.	RS.
Recurring			• •		700	300
Non-recurring		• •	• •	• •	350	350
(b) Construction of	fou	r pond	ls—			
*			357			RS.
Estimated cost	;				• •	5,350
Provision for 1		26		5660E		5.350

3rd February 1925] [Mr. C. P. Ramaswami Ayyar]

"I may further say that if the House does not want to have this as a consolidating measure, by all means let us have an amending Bill and put this reform through. On the question of the reform that we want additional judges, there are no two opinions. I think I am right in saying that the object of this whole House is to effect that economy. Then, if you like, do not call it a consolidating measure and do not make it impossible for you to move in this matter later on. But let us not curtail the possibility of this useful step by insisting on a mere adjournment which will not produce results which the hon, the Movers of the adjournment have in their minds. I therefore move that this Bill be taken into consideration."

* The hon. Mr. R. A. GRAHAM: -"I second it."

Mr. A. Ramaswami Mudaliyar:-" Mr. President, I just wish to raise a point of order at this stage. I gave notice of certain amendments, to which the hon, the Law Member had adverted. The effect of the amendments was that the administrative power now vested in the High Court should be divested from that body and should be transferred to the Local Government. I find that none of these amendments have been tabled in the agenda that I have got in my hands, and I do not know why it has been done so. I have not received any communication from your office pointing out that these amendments are either irrelevant or out of order. Under the Standing Orders an amendment is ruled out by you only on the grounds that it is irrelevant or that it is outside the scope of this Bill. My amendments contemplate what is sought in section 106 of the Government of India Act. I venture to submit that these amendments are neither irrelevant nor beyond the scope of the Bill itself, because the hon the Law Member himself conceded that this is a consolidating Bill. They are even otherwise intra vires and will not be out of order. I should like to know. Sir, where I stand with reference to these amendments and whether you have already ruled them out without giving me an opportunity to explain my position."

*The hon, the President:—"I understand that the hon. Member has received a communication from the Legislative Department setting out its views as to the admissibility of those amendments. If not, I may assure the hon. Member that I am quite prepared to look into the matter."

Mr. A. Ramaswami Mudaliyar:—"I first received a communication from the Law Department that the previous sanction of the Government of India was necessary for these amendments. But there was no suggestion, so far as your office was concerned, that these amendments were ultra vires. Then, certain correspondence passed between me and the Secretary to Government, Law Department, with reference to these amendments, and I received a communication later that they were not ultra vires. But the last communication I had from the Law Department brought me to the original state of affairs that the amendments were ultra vires. What I do suggest is this: that my amendments should go forward on the agenda, and an opportunity should be given on the floor of this House to us before you decide that the amendments are either ultra vires or intra vires. That opportunity has not been given in regard to my amendments. They have not even been embodied in the agenda itself. As a question of principle, it is a very important matter."

11	Construction	of	amortore for	Dolica	officials.
	COMPAR ACTION	OI	uuartera ior	COLIGA	omerass \longrightarrow

APPENDIX

11. Construction of quarters for Police officia	ls 	
	Cost of work.	Provision for 1925-26.
	RS.	RS.
(a) Police quarters at Tirurangadi	20,800	5,900
(b) Police quarters at Beluguppa	10,160	5,000
(c) Station-house and police quarters at Kondapalli.	25,500	10,000
(d) Police quarters at Tindivanam	30,400	10,000
(e) Police quarters at Tadivaripalle	22,200	5,00 +
(f) Police quarters at Nellikuppam	12,600	10,000
The Committee placed all the items in class	s II.	
12. Government Press-Mint Buildings-Ex	tension—	
TD.42		RS.
Estimated cost		18,000 18,000
g GISL Agir	• •	15,000
The scheme was placed in class II.		
13. Purchase of new machinery for the Madras—	Governn	nent Presses at
Intaulas—		De
Estimated cost		rs. 1,50,000
13		1,50,000
The Committee placed the scheme in class I	I.	
14. Additional works at the Kerala Soap Insti	tute, Calic	at—
		Rs.
1. Expanded metal partitions for the	5780 km 23	
passage between finished goods god	own and th	
main building	••	. 760
2. Shed for storing fish oil	••	. 1,500
3. Shed for making fish oil soap		. 950
	lyes storag	995
7ats		. 455
5. Unforeseen expenditure		. 100
		4,000
		7,000

The Committee recommended that a provision of Rs. 3,600 be made and placed the scheme in class II, the amount under item 5 being reduced to Rs. 55.

15. The following schemes were placed in class II:-

(a) Cattle Insurance societie	e s —			
(10)				RS.
Estimated cost		 	a •	3,000
Provision for 1925-26	• •	 • •	• •	1,000
T 3.75 . D 1.				

(b) Land Mortgage Banks—

Rs.

Estimated cost 2,00,00

- 16. The following schemes were withdrawn by the concerned departments:—
 - (1) Addition of 26 Honorary Assistant Registrars and 26 peons.
- (2) Opening of new schools in 1925-25 and raising of Madapalle lower secondary grade school into a higher elementary grade school, Fisheries Department.
- (3) Reclamation of Kallars of the Tanjore district, Additional Police staff.

FORT ST. GEORGE, 14th January 1925.



R. A. GRAHAM.

[Vide item IX (2) Communications to the Council at e 45 supra]

G.O. No. 2001, Development, dated 21st November 1924,

READ—the following papers:

I

Letter from E. F. Thomas, Esq., c.i.e., I.C.S., Director of Industries, to the Secretary to Government, Development Department (through the Accountant-General), dated the 13th September 1924, No 262-E/24.

I have the honour to forward herewith a copy of the Audit report of the Kerala Soap Institute, Calicut, for the year 1923-1924, together with the copies of the relative Balance sheet, Manufacturing, Trading and Profit and Loss Accounts received from Messrs. Fraser and Ross. It will be observed therefrom that the Institute sustained a loss of Rs. 9,939-8-5 during the year under report against a loss of Rs. 23,320-12-5 during the previous year. The reasons for this loss have been fully explained in my letter to Government No. 88-E/24, dated the 28th August 1924, and in the annual administration report. A loss of Rs. 15,875-6-4 was incurred during the first half of the year during which period operations were disorganized consequent on the transfer of the factory to

the new building and the introduction of the new sales system, but this figure was reduced to Rs. 9,939-8-5 by the net profit of Rs. 5,935-13-11 which was made on the working of the factory during the latter half of the year. The considerable reduction in turnover was due partly to the adverse trade conditions which prevailed in the early part of the year, but mainly to the severe and increasing competition of cheap and colourable imitations of our soaps at prices with which consistently with the maintenance of quality, the Institute could not compete. Contributory factors which had an adverse effect on sales were the dislocation in trade which occurred consequent on the removal of the factory and the comparatively high rate of exchange which, during the latter half of the year ruled in favour of importers.

- 2. Paragraph 1 (b) of the report.—The buildings, laboratory and equipment of the Institute were originally designed to meet the requirements of an instructional institute in addition to those of a factory. For a manufacturing concern, pure and simple, a building and laboratory designed on less generous lines would have sufficed. If therefore it is decided bereafter to provide for the training of apprentices I consider that part of the interest charges should be debited against the factory proper and part against the instructional side of the Institute.
- 3. Paragraph 1 (c) of the report.—Arrangements are being made to furnish Messrs. Fraser and Ross with a revaluation statement in respect of the plant and machinery so as to enable them to prepare an amended balance sheet if this is found necessary.
- 4. Paragraph 2 of the report—Roads.—Depreciation at the rate of 25 per cent of the cost will be written off annually commencing with the current financial year, and the whole cost will be written off in four years.
- 5. Paragraphs 3, 4 and 5.—The instructions of the Auditors in these paragraphs are being given effect to.
- 6. Paragraph 6 of the report—Soda Ash.—The stock of soda ash on hand has been revalued at Rs. 5 per cwt. and the difference in value has been adjusted to accumulated profits. The stock has since been further reduced and the question of disposing of the balance is receiving attention.
- 8. Paragraph 10 of the report—Personal ledger accounts.—These accounts have been in operation since 1st July 1924, and the Accountant-General has issued the necessary instructions to the Treasury Officer, Malabar.

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[3rd February 1925

10. I would invite the attention of Government to the fact that the debit at Profit and Loss includes an amount of Rs. 2,551 for Director's supervision charges which I consider is very excessive. I am addressing Government separately in regard to the question of overhead charges generally as affecting the several departmental factories.

ENCLOSURE

THE KERALA SOAP INSTITUTE, CALICUT. REPORT ON THE ACCOUNTS TO 31st MARCH 1924.

BALANCE SHEET.

1. Fixed Capital Expenditure—(a) Land.—A further sum of Rs. 4,656-1-2 has been paid by the Accountant-General during the year for the land, of which Re. 0-1-2 has been written off to Profit and Loss account.

(b) Buildings.—A statement has been received from the Director of Industries in respect of buildings, and the value of same less the value already brought into the books has been capitalized. Neither interest nor depreciation has been charged to Profit and Loss account on the additions during the year as the work was

completed only towards the end of the year.

- (c) Plant and machinery.—As laid down in paragraph 2 of G.O. No. 749, dated the 11th April 1924, plant and machinery, furniture and fixtures, laboratory apparatus, etc., are to be revalued. The Superintendent should be instructed to revalue all these assets at an early date and the difference between the book values and the valuations should be adjusted to Accumulated Profits referred to in paragraph 11 below. As desired by the Director in his letter to the Superintendent No. 345-E/1922, dated the 27th May, an amended Balance Sheet will be submitted when such revaluations are advised to us and, on the basis of that Balance Sheet, the Institute will start working as a commercial concern under Chapter II of the Account Code as from 1st April 1924. The alterations in respect of such revaluations will not affect the Profit and Loss account now submitted as the differences in the values of the assets will be adjusted to Accumulated Profits.
- 2. Roads.—This item includes granite metalled roads, temporary roads, earth filling in the compound, etc. No depreciation has been written off during the year as the works were completed only towards the end of the year. We recommend that this item be written off in the course of four or five years.
- 3. Erection charges should be completely adjusted to Accumulated Profits as the revaluations of buildings and machinery and plant should include cost of erection.

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3rd February 1925]

4. Laboratory apparatus—Rs. 10,310.—This figure includes Rs. 9,090, being the approximate value of apparatus bought from Europe during 1922—23 and referred to in paragraph 2 of our report dated 28th September 1923. The invoices for same have not yet been received by the Institute and the Superintendent had to take an approximate figure.

APPENDIX

The assistant in charge of the laboratory should maintain a register of apparatus and should write off breakages and other losses in addition to the usual depreciation charges.

- 5. Library books.—We suggest that on revaluation the value of library books should be stated at a nominal value, say Rs. 100.
- 6. Stores and raw materials.—Stock of stores, soaps in process of manufacture and finished soaps in stock as on 31st March 1924 were taken by the Deputy Director of Industries. Stores have been valued at cost.

Stores include about 127 tons of soda ash which is more or less dead stock as it is not used in the manufacture of soaps. It has been valued at Rs. 9 per cwt. as per Messrs. Parry & Co.'s quotations as on 31st March 1924. During the year about 40 tons were sold to the Cinchona Department at Rs. 8 per cwt. and the loss thereon, i.e., Rs. 857-4-5, has been adjusted to Accumulated Profits. Early attempts should be made to dispose of the whole stock as it may deteriorate in quality. For the purpose of the Balance Sheet referred to in paragraph 1 (c) above, it should be revalued at say Rs. 5 per cwt., the difference to be adjusted to Accumulated Profits.

- 7. Soaps in basis have been valued at cost of materials, labour and factory overheads.
 - 8. Stocks-in-trade have been valued at cost or under.
 - 9. Book debts.— **

Bad and doubtful debts are more than fully provided for by the reserve per contra.

10. The Personal Ledger accounts for the Institute have not yet been opened although two months have elapsed since the date on which the Institute was placed under Chapter II of the Account Code. Immediate arrangements should be made for opening same. The treasury should be instructed to send monthly statements to the Institute covering the transactions in both No. 1 and No. 2 accounts, so that the Treasury balances can be reconciled with the balances in the Institute books every month. Pass books, such as are issued by Banks, would be preferable to statements.

11. Capital—Government of Madras.—As the balance to the credit of Government on 31st March 1923 includes accumulated profits up to 31st March 1922, such accumulated profits have been deducted and shown separately for utilization on the adjustments referred to in paragraph 1 (c) above.

Total withdrawals and remittances during the year have been reconciled with the statements received from the Director.

Accumulated profits.—Against accumulated profits of Rupees 84,520-15-8 up to 1921-22 the losses of 1922-23 and 1923-24 have been adjusted. The passage money paid to the Superintendent to England on study leave and the loss on the sale of soda ash have been adjusted against such profits, leaving a balance of Rs. 48,839-14-5. We also suggest that from the balance, if any, of the accumulated profits transfer be made to reserve for bad and doubtful debts of a sum sufficient to raise the reserve to 5 per cent of the book debts to meet unforeseen contingencies.

12. Working for the quarter ending 31st March 1924.—During the quarter 108 tons of soaps were produced against 92 tons in the previous quarter and 48 tons in the first half-year. The cost of raw materials decreased slightly during the quarter resulting in a slightly reduced cost of production. Sales have increased from Rs. 46.236-11-9 in the previous quarter to Rs. 52,741-2-0 leaving a gross profit of Rs. 15,835-11-5 against Rs. 10,759-1-8 for the previous quarter.

The quarter shows a net profit of Rs. 4,636-9-7 against Rs. 1,299-4-4 for the previous quarter. Direction charges for the whole year have been calculated as laid down in paragraph 10 of G.O. No. 749, dated the 11th April 1924, and the sum so arrived at, less the amounts debited in the first three quarters, has been debited to Profit and Loss account for the quarter. Interest and depreciation have been calculated as in previous accounts.

13. Working for the year ending 31st March 1924.—The working accounts for the year, as exhibited, are not comparable with those of the previous year owing to the variations in the forms in which the accounts of the year have been drawn up. As the factory was removed from the old to the new premises, little work was done during the first half of the year, the period of transfer.

The sales of 1922-23 were in excess of those of the year under review.

The working for the year shows a net loss of Rs. 9,939-8-5 against Rs. 23,320-12-5 for the previous year. The reduction in loss is mainly due to the reduction in rent, rates and taxes from

Rs. 5,252-9-0 to Rs. 424-13-4, bonus to travellers from Rupees 4,756-9-11 to Rs. 409-2-4 and travelling expenses from Rs. 4,698 to Rs. 2,275-13-0. In future accounts, in lieu of rent charges will be included for interest and depreciation on buildings which will amount to approximately Rs. 8,000 per annum. The services of travellers have been dispensed with.

14. Receipts and payments have not been completely vouched as the Accountant-General has already examined such transactions.

Subject to the foregoing remarks, we certify that we have obtained all the information and explanations we have required and that the Balance Sheet referred to above, in our opinion, exhibits a true and correct view of the state of the Institute's affairs according to the best of our information and the explanations given to us and as shown by the books of the Institute.

MADRAS, 2nd July 1924.

FRASER & Ross,

Commercial Accountants and Auditors

to the Government of Madras.

SUB-ENCLOSURE

THE KERALA SOAP INSTITUTE, CALICUT.

Balance Sheet as at 1st March 1924.

CAPITAL AND LIABILITIES. PUTH ALONE TRIVI

	RS. A. I	P. R9.	A.	P.	RS. A. P.
Capital	***				
Government of Madras					
Balance as per Balance Sheet as a	.t	1,89,485	12	9	
31st March 1923.		80 . 50			
LessAccumulated profits adjusted					
TT- 1- 1000 01	. 69,983 11	6			
11 0: 6 100: 61	. 14,537 4				
TION OF TOUR		84,520	15	Q	
	•	01,020	TO	0	
		1.04.064	10		6 8
ADD Down to form the Wesselle	. 1 64 900 11 1	1,04,964	13	1	
Add Drawing from the Treasur	y 1,64,300 11 1	1			6.7
during the year.	4 050 1	0			
Additional cost of land	4,656 1	2 0			
Laboratory apparatus	. 9,030 0	0			
5. 542-9		- 2,62,568	13	ı	
				_	
		3,67,533	10	2	
LessRemittances to Treasury durin	g	1,38,191	7	10	
the year.					424
		2,29,342	2	4	
Add-Reserve for expenses oredited to)			30030	
Government					
Moiety of Director's salary, etc.	15,353 0	0			
Interest on capital	GO CAA 14 /				
Fire Insurance	0.077 4 4				
4 4:1 f	9.050 0 (
Audit iee		- 51,921	9	9	
Carried over .		01,021			
Called Syct .					
			out to the	*1000	

[3rd February 1925

THE KERALA SOAP INSTITUTE, CALICUT-cont.

Balance Sheet as at 31st March 1924-cont.

Datange Offeet at				-	
CAPITAL AND LIABILITIES-co	nt.	ns. A. P.	RS. A	r,	
Brough	it forward		• •	•	
Capital-cont. AddAccumulated profits- as. A.	P. RS. A. P. 84,520 15 8 6 0	••			2
ash. Loss for 1923-24 . 9,939 8	5 — 35,681 1 3	48,839 14 5	3,30,103	3 (6
Reservo for had and doubtful debts — Liabilities — For goods supplied For expenses For Customer's credit balance		603 7 6 3,130 4 10 696 6 5	1,148	11 8	3
Security doposits invested as per contra-		$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	4,485	S	1
Late traveller—Kasipathy	GULE GISLATIVE	2,000 0 0	3,200	0	0
PROPERTY AND ASSETS.	Tot	al	3,38,932	3 10	0
Fixed Capital Expenditure — Government land for the Institute — As per Balance Shest as at 31st Mar 1923. Add Additions during the year	OHALI ONE TRIUMPHS	21,000 0 0 4,656 0 0	25,656	0 (0
Buildings— As per Balance sheet as at 31st Mar 1923.	ch	13,583 14 6			
Add Additions during the year	••	94,570 14 6	20		
Less Depreciation	••	337 14 6	94,233	0 (0
In use as per Balance Sheet as at 3. March 1923. Add Glycerine plant now in use		31,883 0 6 9,712 9 6			
Additions during the year	••	45,918 11 4			
Less Depreciation to date		23,140 7 8 22,778 3 8			
Add Machinery fitted up as p Balance Sheet as at Sist March 192 Less Glycerine plant in use	27,465 12 9 23. 9,712 9 6 17,753 3 3				
Less Pepreciation	375 6 11	17,377 12 4	40,156	0 (0
		Carried over		0 9	9

THE KERALA SOAP INSTITUTE, CALICUT—cont.

Balance Sheet as at 31st March 1924—cont.

Brought forward	PROPERTY AND	ASSET	S—cont			RS. A. P.	D8. A. P.
As per Balance Sheet as at 31st March 1923. Additions during the year Less Depreciation to date Less Depreciation to date Less Depreciation to date Less Depreciation to date Loads Erection charges At cost less depreciation Loboratory apparatus— At cost less depreciation Lose Tools— At valuation Stores and raw materials— Soda ash at market rate Perfumes, essential oils and colours Other raw materials Packing materials and sundry stores. Soap basis— Washwell Vegetol Toilet Lose Tools— Washwell soap Vegetol soap Toilet soap Toilet soap Toilet soap Experimental bar soap Toilet soap Fish oil rois noap Book debts— Considered good C	Br	ought for	ward		0.2020		
1928. Additions during the year	Fruiture and fittings-					•••	2,00,000 0 0
Additions Suring the year		s at 31st	March	••	••	4,113 11 11	.5.
Less Depreciation to date		VART				651 15 A	
Less Depreciation to date 1,929 to 11 2,836 0 0 Roads 3,035 0 0 Roads 3,035 0 0 Representation charges 3,241 11 9 Representation charges 3,241 11 0 Representation	Traditions arrived the	J out	••	• •	••	001 10 0	
Less Depreciation to date 1,929 to 11 2,836 0 0 Roads 3,035 0 0 Roads 3,035 0 0 Representation charges 3,241 11 9 Representation charges 3,241 11 0 Representation						4.765 10 11	
Roads	Less Depreciation to de	ate	••	• •		- '' - '' - '' - '' - '' - '' - '' - '	
Roads	52) II						2,836 0 0
Statistics Signature Sig	Roads			• •	• •		10 프라이트 10 10 10 10 10 10 10 10 10 10 10 10 10
At cost less depreciation 1.bibrary		• •	• •	• •	• •		
Library							10.2-10.10.10.10.10.10.10.10.10.10.10.10.10.1
At cost less depreciation		••		• •	• •	**	10,310 0 0
Loose Tools—	Library—						E 2222 Se 1931
Stores and raw materials— Soda sab at market rate 22,243 8 1			••		• •	• •	1,297 0 0
Stores and raw materials							
Soda ash at market rate						• •	511 0 0
Perfumes, essential oils and colours		-	4			200220 0 2	
Other raw materials Packing materials and sundry stores. Soap basis— Washwell Vegetol		·· .	••	-•	• •	THE STATE OF THE S	
Packing materials and sundry stores. 4,781 9 5 40,842 5 7	[16] - 16 - 16 - 16 - 16 - 16 - 16 - 16 -	and colou:	r8	• •			
Stores Soap basis				8 CISIA	6år		
Soap basis		id sundr	y igo	LE CONTRACTOR DE LA CON		4,781 9 5	
Washwell 29,933 3 4 386 0 0 Toilet 1 1 1 1 1 1 1 1 1	전에 화면에 하다면 있어요? [10] [10] [10] [10] [10] [10] [10] [10]		34.85		300 %		40,842 5 7
Vegetol			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Car III Sec	338	00.005 0 4	
Toilet 1		4.5	· FE		₩ · E \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		
Stock in trade —	Vegetol		· \ =			(프로타 TO) - 시간(1972) - (1)	
Stock in trade - Washwell scap				≝			
Stock in trade - Washwell soap Washwell	Incomplete work orders	••	• •			2,619 14 2	00 510 5 0
Washwell soap Vegetol soap Tollet soap Tol			ZITU.		in Child		33,543 5 2
Toilet soap			RUTH	DOGE C	MPHS		
Toilet soap			• •	ALONE:	TRIO		
Experimental bar soap			• •	• •	• •	그렇게 되어 가고 있었습니다. 그런 그렇게 하는 것이 되었다.	
Second					* (*)		
Fish oil soft soap Fish oil rosin soap Book debts— Considered good Considered doubtful Considered bad Deposits and advances— Fixed deposits receipts of the Imperial Bank of India held as security deposits of employees as per contra. Travelling advance to business manager Advances for expanses and advartisement Cash and other balances— Cash and cheques on hand Permanent advance Termanent			• •	• •	• •		
Fish oil rosin soap			• •		• •		
Book debts -			• •		••		
Sook debts	Fish oil resin seap			• •	• •	067 2 6	d.comf m .c
Considered good	N220 121 221 231						14,071 5 4
Considered doubtful Considered bad Considered doubtful Considered bad Considered doubtful Considered bad Consid		+				50 000 C 11	
Considered bad		••	•	• •	• •		
Deposits and advances— Fixed deposits receipts of the Imperial Bank of India held as security deposits of employees as per contra. Travelling advance to business manager Advances for expenses and advartisement Cash and other balances— Cash and cheques on hand Permanent advance Travelling advance 291 11 4 200 0 0 491 11 4				• •	• •		
Deposits and advances— Fixed deposits receipts of the Imperial 3,200 0 0 Bank of India held as security deposits of employees as per contra. Travelling advance to business manager 500 0 0 Advances for expenses and advertisement 1,125 13 0 Cash and other balances— Cash and cheques on hand 291 11 4 Permanent advance 200 0 0 491 11 4	Considered bad					028 9 9	E7 001 15 Q
Fixed deposits receipts of the Imperial 3,200 0 0 Bank of India held as security deposits of employees as per contra. Travelling advance to business manager 500 0 0 Advances for expenses and advertisement 1,125 13 0 Cash and other balances— Cash and cheques on hand 291 11 4 Permanent advance 200 0 0 491 11 4	D 1. 1 1						01,001 10 0
Bank of India held as security deposits of employees as per contra. Travelling advance to business manager 500 0 0 1,125 13 0 Advances for expenses and advertisement 1,125 13 0 Cash and other balances— Cash and cheques on hand 291 11 4 Permanent advance 200 0 0	Deposits and advances -	. e 41. a	r	1		2 200 0 0	
of employees as per contra. Travelling advance to business manager	Fixed deposits receipts	or the r	mperia	1	• •	0,200 0 0	
Travelling advance to business manager Advances for expanses and advartisement 1,125 13 0 Cash and other balances— Cash and cheques on hand 291 11 4 Permanent advance 200 0 0 491 11 4	Bank of India held as	security	debosit	8			
Advances for expenses and advertisement	of employees as per co	ntra.				500 A A	
Cash and other balances— Cash and cheques on hand	Travelling advance to but	siness ma	nager				
Cash and cheques on hand	Advances for expanses an	MALE AND BELLEVIE	эсттеп?	* *	• •	1,120 10 0	4 825 13 0
Permanent advance		a .			2.7	291 17 4	X1020 20 0
491 11 4	[[[[[[[[[[[[[[[[[[[•				
	гегmацент адуацсе	••		•		, 200 V U	491 11 4
Total 3,38,932 3 10							
——————————————————————————————————————			-	Total			3,38,932 3 10
			,				

Examined and found correct subject to our report of even date.

Madras, 2nd July 1924. Fraser & Ross,

Chartered Accountants and Commercial Accountants

and Auditors to the Government of Madras.

THE KERALA SOAP INSTITUTE, CALICUT-cont.

Manufacturing account for the quarter ending 31st March 1924.

* <u></u>	Vegetol soap.	Washwell	Toilet soap.	Fish-oil soft soap.	Fish-oil rosin soap.	Experimental bar scap.	Total.
To stock in process of manufacture ,, raw materials, firewood, etc., used. ,, wages	R8. A. P. 13,061 15 1 176 14 1 858 5 4	R8. A. P. 22,182 10 2 25,761 13 10 793 5 3 1,962 3 0	88. A. P 1,746 7 5 656 11 8 137 10 2 35 0 7	Re. A. P. 228 14 8 1,069 5 10 62 1 7 362 1 1	88. A. P. 605 9 7 23 4 0 127 10 6	88. A. P. 533 12 10	R8. A. P. 24,691 13 1 41,155 8 0 1,193 3 1 3,345 4 6
Total	14,097 2 6	50,70 0 0 3	2,575 13 10	1,722 7 2	756 8 1	533 12 10	70,385 12 8
By scraps, etc., used for other scaps, finished scaps sent to stores, stock in process of manufacture	2,213 7 9 11,497 10 0 386 0 9	31 8 0 20,675 4 11 29,993 3 4	355 12 2 1,675 14 9 544 2 11	1,722 7 2	756 8 1	138 6 3 395 6 7	2,739 2 2 $36,723$ 3 6 $30,923$ 7 0
Total	14,097 2 6	50,700 0 3	2,575 13 10	1,722 7 2	756 8 1	533 12 10	70,385 12 8

Trading account for the quarter ending 31st March 1924.

- -	Experimen bar soap.		Veget 80a]			Wash soaj		1	Toilet soap.		Fish oi soft soa		Fish rosin			Ches	ap l		Tot	al.	
	R8. A.	P.	ne.	Α.	P.	ns.	Λ.	Р.	RS, 4.	P.	RS. A.	Р.	R9.	Α,	P,	RO.	A .	۴,	R8.	Δ,	P
o stock on hand	395 6	7	1,775 11,497			3,010 20,675	100	" E		1 9	1,722 7	2			0.00	1,913	2	11	8,341 36,723	7 3	7
,, packing charges, etc., and portion of factory over- heads.			567	10	7	2,995	H	2	1,002 2	3	604 12	3	27	4	6	5	2	9	5,202	1	t
,, perfumes and essential oils.	••		••			7			1,090 6	9				•			•		1,090	6	\$
", gross profit carried to Profit and Loss Account.	••	7	3,931	11	3	8,059	UTH	0	1,245 6	9	1,666 13	1	858	7	10	73	14	6	15,835	11	£
Total	395 6	7	17,772	14	1	34,740	7	5	7,151 3	7	3,994 0	6	1,846	10	5	1,292	4	2	67,192	14	g
By sales less returns, free samples issued, soaps issued for reboiling, etc.	•••		12,778 12 161	6	8		13	3 8 0	5,003 11 159 5		3,588 0	0	1,277 2	7 0	4 7	311		10	52,741 268 171	15	4
" stock on hand	395 6	7	4,820	14	3	4,916	0	6	1,988 3	0	406 0	6	567	2	6	977	10	0	14,071	5	4
Total	395 6	7	17,772	14	1	34,740	7	5	7,151 3	7	3,994 0	6	1,846	10	5	1,292	4	2	67,192	14	ç

THE KERALA SOAP INSTITUTE, CALICUT-cont.

P	rofit an	d loss account for	r the quarter e	nding 31st March 1924.	1	
To Fanonce		ES. A. P.	RA. A. P.	n a		ng. A. P.
To Expenses—			Ì	By Gross profit from trading account	• •	15,835 11 5
Establishment charges	**	. 3,545 15 0		"Sundry sales		112 8 1
Rates and taxes	• • •	. 25 10 11	1	,, House-rent		55 0 6
Travelling expenses		. 261 9 0	1			
Advertisement charges		. 2,141 14 2				
Printing and stationery		. 579 9 9	4			
Postage and telegrams		. 195 10 6				
Despatching charges (freight, etc.)		. 483 14 0				
Sundry office and factory expenses		. 410 5 4				
Laboratory experimental work		135 10 1	EGISLATIVOU			
Free samples issued	8	208 15 4				
Discount and exchange		. 11 1 0	32	on a		≽
	305 5		8,000 3 1	N 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Q
"Depreciation on—			FE THE THE	に		APPENDIX.
Office buildings	10000	. 84 1 2				3
Tohomatan	• •			שוווי		Ħ
Office formiture		100 0 0				· · · · · · · · · · · · · · · · · · ·
Library books	• •	60 8 6	V _n			
Dibtary books	• • •	. 00 8 0	PUT SOLIGE GOLO	PHS		
" Reserve for expenses credited to Gove			367 N9 TA		65	
Director's supervision charges						
Fire increases.	••					
Fire insurance	•• •	. 9 9 0				
Interest on capital						
Audit fee	•• •	. 450 0 0				# 2 <u></u>
			2,541 9 7			්ස
" Packing materials written off			467 4 1			[3rd
" Net profit for the quarter			4,636 9 7			
						16,003 4 0 E
	Total .		16,003 4 0	Total	to the same	16,003 4 0 👺
		To 3.5			••	
			377 - 3774-075-755-755-755-755-755-755-755-755-755			18

Manufacturing account for the year ending 31st March 1924.

	Vegetol soap.	Washwell scap.	Toilet soap.	Fish oil rosin soap.	Fish oil soft soap.	Experimental bar soap.	Total.
To stock in process of manufacture ,, raw materials, firewood, etc., used. ,, wages ,, factory overheads	RS. A. P. 20 3 9 22,187 4 3 379 7 2 2,299 11 10	ns. A. P. 22,411 12 8 59,575 10 4 1,812 5 10 13,435 2 0	RS. A. P. 2.889 15 8 4,063 0 9 264 9 6 1,037 13 9	1,802 4 6 83 14 5 659 6 11	RS. A. P. 1,232 9 4 71 12 3 418 1 7	88. A. P, 553 12 0 22 0 6 41 10 3	
Total	24,886 11 0	97,234 14 10	1,265 7 8	2,545 9 10	7 1,722 7 2	617 4 9	1,35,262 7
By materials used for other scaps ,, finished scaps sent to stores ,, stock in process of manufacture	3,670 8 8 20,830 1 7 386 0 9	31 8 0 67,210 3 6 29,993 3 4	7,012 8 3 544 2 11	2,545 9 10	1,722 7 2	221 14 2 395 6 7	4,622 11 4 99.716 4 11 30,923 7 0
Total	24,886 11 0	97,234 14 10	8,255 7 8	2,545 9 10	1,722 7 2	617 4 9	1,35,262 7

HE KERALA SOAP INSTITUTE, CALICUT-cont.

Trading account for the year ending 31st March 1924.

	Vegetol soap.	Washwell soap.	Toilet soap.	Fish oil rosin soap.	Fish oil soft	Experimental cheap bar soap.	Cheap bar soap.	Total.
	RS. A. P.	BS. A. P.	R8, A. P.	R8. A. P.	BS. A. P.	R8. A. P.	Rs. A. P.	RS. A. P
To stock on hand factory.	1,692 5 4 20,830 1 7	789 12 2 67,210 3 6	1,112 0 3 7,012 8 3	670 4 11 2,545 9 10	1,722 7 2	395 6 7	1,744 5 0	6,008 11 4 99,716 4 17
,, packing charges, share of overheads, etc.	1,175 10 5	5,727 2 3	3,228 8 4	38,25 7	604 12 3		36 10 9	10,811 1
,, perfumes, essential oils, etc. ,, gross profit carried to profit and loss account.	5,659 1 0	16,487 0 2	3,885 10 6 3,885 10 4	1,044 13 2	1,666 13 1	.:	207 0 9	3,885 10 28,950 6
Total	29,357 2 4	90,214 2 1	19,124 5 48	E 74,299 1 6	3,994 0 6	395 6 7	1,988 0 6	1,49,372 3
By sales less returns, scraps issued for reboiling., free samples issued	23,709 12 8 778 5 11 48 1 6	85,049 4 6 115 8 3 133 4 10	16,480 0 6 656 2 2	3,725 5 t	3,588 0 0	•••	1,001 5 4	1,33,553 12 893 14
,, stock on hand	4,820 14 3	4,916 0 6	1,988 3 0	6 9 11 567 2 6	406 0 6	395 6 7	9 1 2 977 10 U	853 3 14,071 5
Total	29,357 2 4	90,214 2 1	19,124 5 8	4,299 1 6	3,994 0 6	395 6 7	1,988 0 6	1,49,372 3

Profit and loss account for the year ending 31st March 1924.

To expenses—	RS. A. P.	KS. A. P.			R8. A. P.
Establishment charges	. 14,045 1 4		To answer works from to 3'		
Rent rates and taxes	101 10 .		By gross profit from trading account		28,950 6 6 1925 754 15 7 25
Ronne to the mall-			" sundry sales	• •	754 15 7 8
Ta. wallia		1	"house-rent		200 14 0
Afficement observes		- 1	, net loss carried to balance sheet	• •	9,989 3 5
Printing and statisment		1			
rostage and tolograms	0.11 70 -				
Repairs and replacements	00 0 -				
Desputching charges	1 001 7 6				
Dundry office and factory owners	7 - S				
Langratory experimental most	1100 4 .		E CISI A Sin		
Discount and evaluation		(G)			
H'ren complet inned		12/28	TO SEE		
Revaluation of stores (Caustic Potash).	. 853 3 7	95			
-10 and tol stoles (Calistic Potash).	150 5 6	DAY T	TO BERT STEEL		
To Depreciation on		27,418 4 0			
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La horatory apparetus	444 -4				
Office furniture		Q.			
Rocks		7R140	CU Galai PHS		
100ks	$242 \ 3 \ 3$	5200 SCHOOL 0	LONE TRIUMPHS		
To reserve for expenses credited to Gov		1,440 4 3			
ernment-	-	ļ.			
Director's supervision charges	0 551 0 0	[
Danrange premium	02 22 4				
Interest on comital		98			
Andit for		ì			
Auditiee	1,250 0 0	2.04.			
To packing materials written off		9,913 9 0			
To dismantling and transporting charges.		467 4 1			
and mansporting charges.	• •	606 7 2			
Total	22	39,845 12 6	m_{eL} .		20.045.10.6
	•••	05,010 12 0	Total	• •	39,845 12 6
					,

H

Endorsement of the Accountant-General No. Mal. 15-930, dated 27th September 1924.

Forwarded.

- 2. The total 'Remittances into Treasuries' as per books of this office is Rs. 1,38,055-2-10, the drawings from the treasury Rs. 1,64,945-4-3 and the moiety of the Director's salary Rs. 15,519-5-6.
- 3. Paragraphs (1) (c) and 11 of the Auditor's Report.—The fixation of the Government capital account as on the 1st April 1924 will depend on the orders passed on the recommendation of the Conference on the 8th instant on the subject. It was then agreed that a revaluation of assets may be necessary, but no adjustment of previous accumulated profits was apparently recommended.
- 4. Paragraph 6 of the Auditor's Report.—It is not clear why such a large stock of soda ash was laid in, when it was not required for the manufacture of soap. If this stock is the balance of the purchases in 1917 (commented on in paragraph 4 (b), section II of the Audit Report for 1920-21), it is requested that full particulars of the transaction and of the action taken since 1921 for the utilization or clearance of this stuff may be placed before the Public Accounts Committee at a very early date.
- 5. Paragraph 9 of the Auditor's Report.—As reported to Government by the Director of Industries in his letter, dated 29th February 1924, a sum of Rs. 3,810-3-0 due from Messrs. Subrahmanya Chetti had been written off as a bad debt in the Profit and Loss Account of 1922-23, though the intention was only to take it to a 'Bad Debts Reserve'. If there is any probability of some recovery being made from this debtor, the amount must be added to 'Book debts' on the assets side, by a corresponding entry against 'Bad Debts Reserve' in the liabilities side of the balance sheet for 1923-24.
- 6. Paragraph 10 of Auditor's Report.—Reference is invited to this office H. A. Comml. Gnl. 1-347, dated 15th September 1924, regarding pass books for Government commercial concerns.
- 7. A reserve for fire insurance will be unnecessary according to the decision of the Conference.

M. Subrahmanyam, Deputy Accountant-General.

Order-No. 2001, Development, dated 21st November 1924.

Recorded.

2. Paragraph 1 (c) of the Audit Report and paragraph 3 of the Accountant-General's endorsement. - In view of the recommendations of the Commercial Accounts Conference, which have been accepted by Government regarding the fixation of the capital value of a going concern brought under chapter 2 of the Account Code, the Government agree with the Accountant-General that the instructions issued in G.O. No. 749, dated 11th April 1924, in regard to the method of arriving at the amount of capital invested in the institute on 31st March 1924, require reconsideration. Government accordingly direct that the following shall be substituted for paragraphs 2 and 4 of the Government Order:

- "2. A balance sheet as at 31st March 1924 should be prepared in respect of the concern. In ordinary circumstances the assets and liabilities appearing therein should be transferred to the books to be opened on the new system. But as in this particular case the whole amount of the accumulated profits of the concern has been credited to Government without providing for any reserve to strengthen its financial position and, as in the opinion of the Commercial Accountants and Auditors to Government, there are several items of assets in the concern which are of very doubtful value, the Government consider that the concern should be saved from the risk of overcapitalization by revaluing all its assets with reference to their present value. The surplus of the assets as thus valued over the liabilities should be treated as the capital invested in the concern. The Government do not consider that the amount of this capital need first be credited in the Government accounts and then debited to 'Capital invested in Government Commercial undertakings'; but it should be exhibited with sufficient particulars in a memorandum appended to the annual budget and the current Government accounts. The book value of the assets of the concern should also be similarly exhibited in the memorandum.
- "4. A sum of Rs. 50,000 will be placed at the disposal of the Director as the working capital of the concern. The sanction of the Controller of the Currency to this has been obtained."
- 3. Paragraph 2 of the Audit Report The Government agree with the Director that the expenditure incurred on roads should be written off in the course of four years.
- 4. Paragraphs 3 and 5 of the Audit Report.—The Government agree with Messrs. Fraser & Ross that in the revaluation of the assets of the concern with reference to their present value erection

charges should be taken to account. The Government also accept the suggestion that the library books should be valued at a nominal sum of Rs. 100.

- 5. Paragraph 6 of the Audit Report and paragraph 4 of the Accountant-General's endorsement.—The Director has been separately called upon to submit a report on the action taken since 1921 for the utilization and clearance of the balance of the stock of soda ash. The report, on receipt, will be placed before the Public Accounts Committee as desired by the Accountant-General.
- 6. Paragraph 9 of the Audit Report and paragraph 5 of the Accountant-General's endorsement.—The Government agree with the Accountant-General that the sum of Rs. 3,810-3-0 due from Messrs. Subrahmanyam Chetti & Co., should not have been written off as a bad debt in the Profit and Loss Account for 1922-23 but should have been added to the Book debts' on the 'assets' side with a corresponding entry against 'Bad debts reserve' on the 'liabilities' side of the balance sheet for 1923-24 as the write-off has not actually been sanctioned by Government. The item should not however be taken credit for in the revaluation of the assets as it is now probably irrecoverable and is not therefore an asset. If anything is recovered hereafter, it should be credited to the General Revenues. The Director is requested to report in due course on the question of final write-off.
- 7. Paragraph 10 of the Audit Report and paragraph 6 of the Accountant-General's endorsement.—Orders have already been issued by the Accountant-General to the Treasury Officer, Malabar, to open pass books to record the transactions of the Institute with the Treasury.
- 8. Paragraph 11 of the Audit Report.—The accumulated profits appear only in the pro forma accounts bitherto maintained and are not actually available. The question of their utilization either for the adjustment referred to in paragraph 1 (c) of the Audit Report or for transfer to 'Reserve for bad and doubtful debts' does not arise, in view of the orders in paragraph 2 above under which the assets will be valued at their present value only.
- 9. Paragraph 7 of the Accountant-General's endorsement.—The Government agree that there is no need to constitute a reserve for fire insurance not actually effected. The question whether the Institute should be insured is under separate consideration.
- 10. Paragraph 2 of the Director's letter.—Orders will be issued shortly directing that the future of the Institute will be considered again on receipt of the accounts for the year 1924-25 and that pending a final decision no apprentices should be admitted for

training. The question of debiting part of the interest charges to the Factory proper and part to the instructional side of the Institute does not therefore at present arise.

(By order of the Government, Ministry of Development)

G. T. H. BRACKEN, Secretary to Government.

To the Director of Industries. , the Accountant-General. ,, the Finance Department. " Mesers. Fraser & Ross. ,, the Auditor-General (with C.L.).

., the Secretary, Legislative Council, for placing on the Council table.

Editors' Table.

(3)

[Vide item IX (3) Communications to the Council at page 45 supra.]

G.O. No. 2002, Development, dated 21st November 1924.

READ—the following papers:

Letter from E. F. Thomas, Esq., C.I.E., I.C.S., Director of Industries, to the Secretary to Government, Development Department (through the Accountant-General, Madras, dated Madras, the 9th August 1924, No. 246-E/24.

I have the honour to forward herewith the Audit Report and the Balance Sheet of the Government Fruit Preserving Institute, Coonoor, for the year ending 31st March 1924, together with the relative Profit and Loss Account for the year and quarter ending 31st March 1924. My remarks on the Audit Report will follow.

- 2. The concern has sustained a loss of Rs. 23,158-8-5 during the year and the accrued loss of the concern from the beginning of the working of operations is Rs. 39,573-7-1.
- 3. The invoice for the supply of the can-making plant should have been received by the Accountant-General, Madras, and he has been addressed to state the actual amount adjusted in his accounts to the debit of the Institute. On receipt of information from the Accountant-General the amount will be brought to the Institute's accounts.
- 4. The total charges on account of experiments in jam-making during the year are Rs. 6,278-15-10 which include Rs. 1,459-2-0 realized by sales, etc.

A.—The attention of the hon. Member is invited to the answer given at the meeting of the Legislative Council held on the 20th August 1924 to clause (3) of question No. 272.

The additional cost in 1924-25 is not now expected to exceed nine lakhs of rupees. No estimate with regard to the cost in 1925-26

and 1926-27 has yet been made.

Mr. J. A. Saldanha:—"I want to ask whether that money of Rs. 9 lakes has been found, and, if so, how."

The hon. Mr. R. A. Graham:—"The money has to be found (laughter)." Sriman Sasibhushan Rath Mahasayo:—"Is it likely that the amount will exceed Rs. 9 lakhs in 1925-26 and 1926-27, and, if so, by how much?"

The hon. Mr. R. A. Graham:—"I cannot say what it will be in 1925-26. It will depend upon how much is paid in 1924-25. It is possible there may be arrears to be paid."

Collectorates.

Non-Brahman clerks, Madura.

*12 Q.—Mr. A. CHIDAMBARA NADAR: Will the hon, the Member for

Revenue be pleased to state-

- (a) whether it is a fact that the Collector of Madura is ousting non-Brahman permanent clerks who have passed Secondary School-Leaving Certificate Examination to give room for applicants who have passed higher examinations;
- (b) whether it is a fact that he has called for a list of graduates entertained by the Divisional Officers under him; and

(c) the number of Brahman and non-Brahman clerks in the Collector's office at Madura?

A.—(a) & (b) As a permanent clerk cannot be deprived of his appointment for the reason stated, the Government have no reason to suppose that the Collector has taken action as suggested.

(c) The hon. Member is referred to the Revenue Establishment list of the Madura district available in the Council Library.

Mr. A. Chidambara Nadar:—"With reference to the answer to clauses (a) and (b), where it is stated that a permanent clerk cannot be deprived of his appointment, may I know whether there is any physical impossibility involved?"

The hon. Mr. N. E. MARJORIBANKS:—"I am afraid I am not a doctor (laughter)."

Mr. A. Chidambara Nadar:—"Where is the difficulty? There is an allegation made in the question. Will the Government inquire?"

The hon. Mr. N. E. MARJORIBANKS:—" Certainly, if the hon. Member will give me instances where such a thing has occurred."

Mr. A. Chidambara Nadar:—"It is not quite possible now to give any specific case. It is stated, so far as information goes, that the Collector is doing such a thing. Will the Government be pleased to make the necessary inquiries?"

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3rd February 1925]

Less—Sales of experimental jams Experimental jams issued to manufacture. Closing stock on 31st March 1924 of experimental jams.	253	0 0 2 0 0 0	Rs.	A. 2	P. 0
			4,819	13	10
Stores stock, Rs. 6,876-6-11.—The deta	ils are a	as foll	ows:		
RS. A. P.			RS.	A.	1 .
Sundry stores such as 3,241 11 11 Sugar			252	0	0
labels account. Fruits			16	8	0
Containers 2,143 3 0 Fuel	• •	• •	128	0	Õ
Containers 2,143 3 0 Fuel Packing materials 792 11 0 Chemic	oals		302	5	Ŏ
	Total	• .	6,876	6	11

Stock-in-trade.—We have accepted these stocks as taken by the Deputy Director of Industries and certified to by the Lady Manager as being correct. The valuation works out at approximately 25 per cent less than the average selling price.

In the accounts submitted for the last quarter to 31st March 1924 all the jams produced are taken as standard jams. In addition 810 lb. of experimental jams value Rs. 253-2-0 were issued for the preparation of standard jams.

Book debts.—We have made no reserve for bad debts as most of the items outstanding are since collected. No depreciation has been charged on road and garden accounts.

Liabilities.

For expenses Rs. 1,929-9-11 are made up as follows:-

	RS.	A.	P.	
Salaries and wages for March 1924 (unpaid)	 1,193	5	2	
Government Press, Madras	 118	6	0	
Superintendent of Stationery, Madras, for stationery				
supplied	 597	10	3	
Supplied Due to sundry traders for stores, etc., supplied	 20	4	6	

Profit and Loss Account.

Depreciation—Water-supply.—The total cost as shown in the balance sheet is Rs. 3,036-15-6, of which Rs. 1,722-6-0 represents the cost of pump and fitting and the balance the cost of boring.

Depreciation has only been provided on the Rs. 1,722-6-0 for the nine months in which the pump has been in use.

We consider that the whole assets shown be depreciated, and that the extra depreciation should be deducted in the next account.

General.—Interest at 6.1038 per cent has been charged on fixed assets and is shown in the balance sheet as interest reserve.

A sum of Rs. 600 has been charged as audit fee for the year 1923-24 as laid down in G.O. No. 283, Finance, dated the 7th April 1924.

Direction charges on account of the supervision of the Industries Department have been taken at Rs. 500—vide your letter referred to above. No debit has been made on account of leave and pension allowances.

A discount of 25 per cent has been allowed off sale prices to wholesale dealers.

The sales since October 1923 show a marked advance, having increased from 600 lb. per month to approximately 2,500 lb. per month at 31st March 1924. There is a still further increase since March 1924.

The total cost of production per lb. of jam made for the quarter to 31st March 1924 is As. 25.83 per lb. against As. 36.03 per lb. for the nine months ending 31st December 1923.

The selling price is As. 9.32 against As. 11.78.

The bare cost of production, i.e., sugar, fruit, fuel, containers and production labour only, is As. 10.50.

From the above it appears to us that unless some very marked alteration in costs can be achieved, the Institute cannot be made to work at a profit.

This report was sent to the Lady Superintendent in draft, and we give below her remarks regarding sales and costs:—

- "(i) That the sales have risen from approximately 2,500 lb. per month at 31st March 1924; to 4,580 lb. per month at 30th June 1924;
- (ii) that the cost of actual production—fruit, sugar, fuel, containers, labour—has dropped from As. 10.50 at 31st March to approximately As. 8 at 30th June 1924."

The above shows very distinct progress and if it can be kept up, and production cost reduced to say As. 5, and sales increased to at least 7,000 lb. a month, the Institute will cover cost.

Subject to the above we certify that in our opinion the balance sheet signed by us as relative hereto shows a true and correct view of the state of the affairs of the Government Fruit Preserving Institute, Coonoor, as at 31st March 1924 according to the best of our information and the explanations given to us and as shown by the books of the Institute.

GOVERNMENT FRUIT-PRESERVING INSTITUTE

10%	G	OATUMENT	AT LUCII-L	PESERATIO INSTITUTE		rd
CI A TOTAL A CANA		Bal	ance Sheet as a	31st March 1924.		He.
CAPITAL AND LIABILITIES. Capital—	R8, A. P.	Rs. A. P.	RP. A. P.	PROPERTY AND ASSETS.	RS. A. P.	RS, A. P. US.
Government of Madras— Balance as per		1,04,557 9 7	:	Fixed capital expenditure— Land—		гу 19
balance sheet as at 31st March				As per balance sheet as at 31st March 1923.	7.898 5 6	1925]
1923. Add—Withdrawals	33,294 8 1		j	Add-Additions during the year.	1,382 7 3	9,280 12 9
through contingent bille.				Buildings— As per balance sheet as at 31st March 1923.	45,028 1 8	
Cost of land acquired.	1,378 3 8	34,672 11 4		Add-Additions during the year.	315 10 6	
Less-Remittances	••	1,39,230 4 11 12,751 15 9	8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Less-Depreciation to date	45,343 12 2 2,702 0 0	42,641 12 2
into treasury. **Add-Reserve for		1,26,478 5 2		Plant and machinery— As per balance sheet as at 31st March 1923.	15,826 6 10	¥i:
expenses—	2 2002 1 001 0		RUT	Add Additions during the year.	341 4 6	
Interest on capital.	9,035 8 0		OTH	Less—Shown under utensils	16,167 11 4 665 13 9	
Direction charges.	500 O O				15,501 13 7	
Andit and organiza-	1,321 10 8		i	Less-Depreciation to date	2,130 0 0	13,371 13 7
tion. Lizbilities—		10,857 2 8	1,37,335 7 10	Office furniture — As per balance sheet as at 31st March 1923.	2,742 3 4	10,002 10
For expenses	••	1,929 9 11 55 3 3		Add—Additions during the year	22 0 0	
balance.			1,984 13 2	Less-Shown under utensils	2,764 3 4 5 4 0	
			1,39,320 5 0	Less-Depreciation to date	2,758 15 4 231 10 0	

GOVERNMENT FRUIT-PRESERVING INSTITUTE—cont. Balance Sheet as at 31st March 1924-cont. PROPERTY AND ASSETS -- cont. RS. A. P. RS. A. P. Water-supply—
As per balance sheet as at 31st March 2,998 11 6 Ada- Additions during the year ... 38 4 0 ----Less--Depreciation to date 2,907 15 6 ____ ____ 70,729 11 4 387 14 0 961 10 3 839 5 6 150 0 0 521 8 0 4,459 3 5 Road, at original cost
Utensils, as per valuation
Laboratory, as per valuation
Library, as per valuation
Garden account, at original cost
Preliminary expenses, as per balance
sheet as at 31st March 1923.
Experimental charges
Loose tools, as per valuation
Stores stock, at cost
Stationery stock, at cost 4,819 13 10 135 14 6 6,876 6 11 427 7 11 ____ 90,308 15 8 Stock-in-trade—
Standard 13,466 lb. at As. 8 per lb. 6,733 0 0
in containers at the factory. Standard 434 lb. at As. 8 per lb. in containers at the Empire Exhibi-217 0 0 Experimental 224 lb. at As. 5 per lb. in containers. 70 0 0 7,020 0 0 ____ Book debts-Considered good
Cash and other balances—
Stamps in hand
Permanent advance
Cash in hand 1,891 13 9 526 0 6° CT ____ Profit and loss account—
As per balance sheet as at 31st March 16,414 14 8
1923.
Loss as per profit and loss account ... 23,158 8 5 ____ 1,39,320 5 0 Examined and found correct subject to our report of even date. Fraser & Ross,

Chartered Accountants,

Commercial Accountants and Auditors to the Government of Madras. Madras, 6th August 1924. Profit and Loss Account for the year ending 31st March 1924. Per lb.
LB. ANNAS. RS. A. P. RS. A. P. 5,149 3 6 By Sales
,, Stock
,, Sale of Containers
,, Sundry Sales
,, Fines recovered
,, Loss To Stock on 1st April 1923 13,731

"Production—

Fruits

Sugar

Other Materials

Fuel

Containers

Sundry Stores (Solders,

Lacquer and Labels,

etc.).

Wages

Petties

Experimental Jams

issued. 18,833·3/8 10·63 12,546 5 6
13,900 8·00 6,950 0 0
of Containers ... 142 8 0
ry Sales ... 18 0 6
s recovered ... 0 14 0
19·00 23,158 8 5 14,408 2 10

To Office Expenses— Manager's pay Staff salaries Advertisement Packing and Transport. Postages and Telegrams. Printing and Stationery	GOVERNMENT FRUIT-PRESERVING INSTITUTE—cont. Profit and Loss Account for the year ending 31st March 1924—cont. Per lb. IB. ANNAS. RS. A. P. RS. A. P. 3,508 5 4 4,948 0 11 4,948 0 11 2,963 12 3 445 15 7 291 14 0 766 5 4	136
Samples Discount to Traders Travelling Expenses Sundry Expenses Other Expenses Rates and Taxes Repairs and Benewals Tools, Laboratory, Utensils, etc., written off. Direction Charges Interest on Fixed Assets Audit Fee reserved	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	APPENDÍX
On Buildings at 3 per cent. On Plant and Machinery at 7 per cent. On Furniture at 5 per cent. On Water-supply at 10 per cent.	1,351 2 0 1,061 12 0 136 12 0 129 0 0 2.25 25 2,678 10 0 42,816 4 5	[3rd Februar]
To Stock on 31st December 1923 ,, Cost of production— Fruits	2,032 10 6 985 0 0 6 14 0	1927 32 5,142 15 8 37 00 6,950 0 0 d 51 8,458 0 7 Febru
Containers Fuel Wages Experimental jams issued. Office expenses— Manager's pay Staff salaries Advertisement Packing and transport Printing and stationery Postage and telegrams Samples	1,061 7 0 241 12 3 461 0 2 151 14 0 8,258·3/8 10·50 — 5,418 8 0 900 0 0 1,690 15 0 1,369 12 0 65 12 0 515 13 11 94 12 0	ary 1925]
Discount to traders Sundry expenses , Other expenses— Rates and taxes Repairs and renewals Tools, laboratory, utensils, etc., written off Direction charges Interest on fixed assets Audit fee reserved Depreciation—	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	APPENDIX
On buildings at 3 per cent. On plant and machinery at 7 per cent. On water-supply at 10 per cent. On furniture at 5 per cent.		83 20,551 0 3

[3rd February 1925

II

Endorsement of the Accountant-General, Madras, No. Nilg. 15-203, dated 29th August 1924.

Forwarded.

- 2. The figures under withdrawals from and remittances to Government in the balance sheet are not susceptible of ready comparison with those recorded in the books of this office.
- 3. The value of the can-making plant will be advised to the Institute after the receipt of certain particulars called for from the Director of Industries on the 18th August.
- 4. A reference is invited to this office letters No. H.A. Comml. 9-285, dated 25th July 1924, and No. H.A. Comml. 9-321, dated 19th August 1924, on the working of the Institute. It seems desirable to come to an early decision as to the continuance of the concern in view of the remarks of the Director of Industries already quoted in the latter letter and of the report now made by the Auditors that the Institute will not even cover cost, unless the production cost can be reduced to less than half of what was worked out in the last quarter of the previous year and the quantity sold nearly trebled.
- 5. A copy of the Director's remarks on the Audit Report referred to in paragraph 1 of his letter may kindly be sent to this office on receipt.

J. F. MITCHELL, Accountant-General.

To the Secretary to Government, Development Department.

III

Letter from E. F. Thomas, Esq., c.i.e., I.O.S., Director of Industries, to the Secretary to Government, Development Department, dated Madras, the 29th August 1924, No. 246-E/24.

In continuation of my letter No. 246-E/24, dated the 9th August:1924, I have the honour to state that I have no further remark to offer on the Audit Report of the Fruit Preserving Institute, Coonoer, for the year 1923-24 except to add that the loss for the year under report was heavier because the production was greater.

Order—No. 2002, Development, dated 21st November 1924. Recorded.

2. "Preliminary expenses" amounting to Rs. 4,459-3-5 and the "experimental charges" amounting to Rs. 4,819-13-10 should be written off against the Government capital in the accounts for

1924-25. All expenditure that may be incurred on "Experiments" either in 1924-25 or thereafter should be debited in the Profit and Loss statement of the year concerned.

3. With reference to paragraph 3 of his endorsement read above, the Accountant-General's attention is invited to G.O. No. 1600, dated 12th September 1924, directing that the Institute should be continued until the 31st March 1925, and that the question of its continuance after that date should be considered early in 1925.

(By order of the Government, Ministry of Development)

G. T. H. BRACKEN, Secretary to Government.

To the Director of Industries.

- ,, the Accountant-General. ,, Messra. Fraser & Ross.
- ,, the Finance Department.

,, the Auditor-General (with C L.). ,, the Secretary, Legislative Council Office (for placing on the Council Table).

Editors' Table.



(4)

[Vide item IX (4) Communications to the Council at page 45 supra.]

G.O. No. 2044, Development, dated 28th November 1924.

READ—the following papers:

T

Letter from Dr. B. Sundara Raj, M.A., Ph.D., Acting Director of Fisheries, to the Secretary to Government, Development Department (through the Accountant-General), dated Madras, the 16th August 1924, Ref. No. 1303-P/24-7.

[Cannery—Balance sheet and other accounts.]

I have the honour to forward herewith the report, balance sheet, production, trading and profit and loss accounts of the Government Fisheries Cannery, Chaliyam, for the nine months ending 31st March 1924, submitted by Messrs. Fraser & Ross, Commercial Accountants and Auditors to the Government of Madras, and to state as follows.

[3rd February 1925

- 2. Paragraph 1 (b) of the report.—In this paragraph the Auditors remark that tools were not revalued as at the date of the balance sheet. The Cannery Superintendent says that this was not the method adopted by the Auditors themselves last year. Arrangements are however being made to revalue the tools in future as now advised by the Auditors.
 - 3. I am unable to agree to the suggestion of the Auditor
- 3. I am unable to agree to the suggestion of the Auditors that the cannery must cease manufacture entirely of lines of which large stocks are in hand until such stocks have been disposed of. Sardine and mackerel appear only at fixed periods of the year and in some years they do not appear in sufficient numbers for two or three seasons consecutively as has been the case for the last two years with mackerels. The stock of mackerel was exhausted early this year and in spite of the constant demand for this favourite brand, our customers and agents as well as the British Empire Exhibition could not be supplied with mackerel. Hence the canning of such fish should be done to the maximum capacity at the season when the fish occur in abundance and are in consequence cheap enough for the cannery, to last over years of scarcity. Otherwise what has happened with mackerel this year will happen with other fish and a small cannery obviously cannot afford to lose the business accruing from a steady supply of goods to the public.
- 4. Paragraph 2 of the report.—As suggested by the Auditors, necessary instructions may be issued to the Accountant-General to arrange to open pass books in respect of No. 1 and No. 2 accounts and to send monthly certificates of balances on each account to enable reconciliations being made. It is also requested that arrangements may be made with the Director-General of Stores for the supply of invoices of European stores along with the goods, as, at present, these invoices are not received direct from England and copies have to be obtained either from the Accountant-General or the Agent for Government Consignments.
- 5. Paragraph 3 of the report.—The loss of Rs. 1,567-15-7 would not have been incurred had not the profit and loss accounts been affected by the cost price of 12,968 tins condemned and written off amounting to Rs. 4,137 at two-thirds selling price. If these tins had not been written off, the cannery could have shown a profit of about Rs. 2,500.

8

*

*

ENCLOSURE

GOVERNMENT FISHERIES CANNERY, CHALIYAM.

Report on the Accounts to 31st March 1924.

1. BALANCE SHEET-ASSETS.

- (a) Fixed Capital expenditure.—No remarks under this head are necessary.
- (b) Tools—Rs. 1,011.—Tools were not revalued as at the date of the balance sheet, the foregoing figures being the book value after charging depreciation at 10 per cent. In future, tools abould be revalued annually, differences between book figures and such valuation being treated as depreciation.
- (c) Raw materials Rs. 12,599-2-1.—Stock was taken by the Assistant Inspector of Salt, Calicut; valuations are at cost.
- (d) Stock-in-trade—Rs. 54,027-11-1.—Stocks at Chaliyam were taken by the Assistant Inspector of Salt, Calicut. For stocks at Madras we have accepted the statements received from the Director. Such stocks are valued at, or slightly under, cost, the basis of valuation being two-thirds selling prices.

The following is a statement of stocks of the period:-

TINS.	TINS.
in alia	148,246
ing 31st March	
	74,113
	222,359
27,331	1.70
179,426	
-	206,757
••	15,602
- d	ding 31st March 27,331

The total of 15,602 tins written off includes about 13,000 tins condemned by the Director ex Madras Stock, the balance being written off by the Superintendent at Chaliyam. In view of the fact that the production was greatly in excess of sales and that closing stocks greatly exceed opening stocks, a continuation of outturn at this rate without a great increase in sales will in a very short time produce an accumulation of stock which it may be found impossible to dispose of. The risks of deterioration of stock are increased as the stock increases and consequential losses must increase with age of stocks. Presumably, the department is pushing sales as much as possible and, in our opinion, outturn should be curtailed until present stocks

are disposed of. It must be borne in mind that the results shown by the present accounts are only correct on the realization of stocks in the aggregate at prices not below present stock values. Mr. C. F. George in his report on the accounts to 30th June 1922 asked, "until the sales keep up with the present production, is it advisable to consider increasing output?"

Sir Frederick Nicholson in his report for 1918 said that 100,000 should be made and sold annually to make the business profitable. The Superintendent advises us that with the new machinery added during the period covered by these accounts, that figure of output can be attained, but it is useless to increase output unless such increased cutput can be sold. We therefore think we are justified in advising the Government to cease manufacture entirely of lines of which large stocks are on hand until such stocks have been disposed of, as the loss which would necessarily follow on closing down temporarily would be negligible compared to that which will be occasioned by the manufacture, deterioration and consequent condemnation of stocks for which no market can be found.

(f) Cash and other balances.—The accounting system of the cannery was brought under Chapter II of the Account Code as from 1st April 1924. A portion of the permanent advance was remitted on 31st March 1924—the balance has been adjusted since that date on the opening of the Personal Ledger accounts.

2. LIABILITIES.

- (a) We have seen no certificates from the treasury in respect of total remittances or withdrawals. We suggest that pass books be issued by the treasury in respect of No. 1 and No. 2 Personal Ledger accounts and that certificates of balances on each account be submitted to the cannery monthly in order to enable reconciliations to be regularly made.
- (b) Europe stores.—We cannot impress upon Government too strongly the necessity for the earlier submission of invoices in respect of purchases of Europe stores. Without regular advice of the cost of such stores, correct accounts cannot be maintained and invoices or certified copies thereof should be submitted to the cannery at the earliest possible date and certainly not later than the arrival date of the goods covered by such invoices.

3. PRODUCTION, TRADING AND PROFIT AND LOSS ACCOUNTS.

The receipts and payments for the period have been completely audited by the Accountant-General—in consequence we have carried out only a test-audit of the details covered by the accounts.

In accordance with G.O. No. 185, Development, dated 1st February 1924, direction charges have been taken at 5 per cent of the salary of the Director. Interest on capital has been calculated at the rate prescribed for productive public works.

Depreciation on buildings, plant, machinery, etc., has been calculated at the same rates as those adopted for the previous year.

The loss for the nine months is Rs. 1,567-15-7 as against a loss of Rs. 100-7-11 for the previous year, the increase being mainly due to the writing off of condemned stocks.

5. Subject to the foregoing, we certify that we have obtained all the information and explanations we have required and that the Balance sheet referred to above, in our opinion, exhibits a true and correct view of the state of the cannery's affairs according to the best of our information and the explanations given to us and as shown by the records of the cannery.

MADRAS, 4th July 1924. Fraser & Ross,

Commercial Accountants and
Auditors to the Govt. of Madras.



SUB-ENCLOSURES

	A A TT		DUB-EMICLOS		_
	GOVE			CANNERY, CHALIYAM.	144
CADIMAL AND LLADITATION	P.C.	Balar	nce Sheet as at 3	1st March 1924. PROPERTY AND ASSETS.	
CAPITAL AND LIABILITIS	ES. A. P.	B8. A.	e. Rs. A. P.	Fixed capital expanditure Rs. A. P. ES. A. P.	
Gapital— Government of Madras— Balance as per last Balance	••	88,645 9	8	Buildings— As per last Balance sheet 18,597 0 0 Less—Depreciation to date 1,484 0 0 Plant and machinery— 17,113 0 0	
sheet. Add—Withdrawals Adjustments by Account- ant-General.	12,688 13 0 1,674 12 0			As per last Balance sheet 18,006 15 0 Add—Additions during the year 5,343 10 0 23,350 9 0	
Europe stores	14,924 14 2	29,288 7	2	Loss - Depreciation to date 2,413 9 0 Office furniture - 20,937 0 0	
Less-Remittances	15,093 8 5	1,17,934 0 1	0	As per last Balance sheet 1,423 12 2 Less—Depreciation to date 100 12 2 1,323 0 0	
Industrial experiments	25 10 0	15,119 2	5	Tools	A
Add—Reserve for expenses— Direction charges	3,040 5 4	1,02,814 14	5	Stock in trade	APPENI
Audit fee	3,861 12 0 250 0 0	7,152 1	4	Considered good 1,106 4 11 Considered doubtful 269 15 0 Cash and other balances — 1,376 3 11	X
Reserve for bad and doubtful debts.	••		- 1,09,966 15 9 269 15 0	Permanent advance 500 0 0 Less—Remittance on 31st March 268 2 3 1924.	
Liabilities For purchases For expenses		333 0 571 9	0 9	231 13 9 Add—Collections on 29th March 27 10 0 1924 not remitted.	
Customers' credit balances	**	85 0	3 - 989 10 0	Service stamps	ြို့
2				Balance as per last Balance sheet. 803 8 10 Loss since last Balance sheet . 1,567 15 7	d Fe
			1,11,226 8 9	2,371 8 5 1,11,226 8 9	brua
	Examir	ned and foun	d correct subject	t to our report of even date.	-7-
MADRAS, 4th July 1924.			Si Com	FRASER & Ross, Chartered Accountants, mercial Accountants and Auditors to the Govt. of Madras.	925
	· · · · · · · · · · · · · · · · · · ·				
	Produ	sctron Accoun	(/> ")()(s ending 31st March 1924.	3rd
TT - O1 1 1		RS. A. P.	Mo. A. E.	NE TRIUM	펓
To Opening stock— Raw materials		8,664 2 0	2,	Sundry sales 195 6 0 Value of canned fish produced 15,261 6 4	ebru
Guano	·· ·· ·	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$,,	Closing stock - taw materials 10,768 14 1	la _E
Fish oil	., .,	25 0 0		Empty cans 1,208 2 0	γ 1
Pit manus		$\begin{array}{cccccccccccccccccccccccccccccccccccc$		Guano 177 4 0 Fish oil 14 0 0	1925]
To Purchases—	-		10,568 15 3	Prawn shells 6 14 0 Pit manure 20 0 0	<u> </u>
Rich for owning		1,505 0 6 1,875 4 11		110 manute	£0
To Manufacturing wages	.,	-,0,0	13,380 5 5 1,530 0 8		*
To Salaries— Mech nic		723 0 0			
Canning overseer Store-clerk—half-pay .		$\begin{array}{cccccccccccccccccccccccccccccccccccc$			A.P.
Sub-assistant—one third		380 14 0	1.500		PEI
To Repairs To Depreciation on tools	:: :: [—]		1,582 0 6 480 8 7 110 0 0		APPENDIX
		*-	27,651 14 5	27,651 14 5	

1.10

GOVERNMENT FISHERIES CANNERY, CHALLYAM.

	Trading Accor	unt for nine mon	ths ending 31st March 1924.	•			6
To Opening stock— Canned Fish at Chaliyam Canned Fish with McDowell & Co.,	R8. A. P. 33,219 7 0 10,398 4 1	RS. A. P.	By Net sales	••	5,273 15 1	15,004 12 1	
Packing materials	417 4 6	44,734 15 7	At Chaliyam		48,753 12 0 364 0 0		
Canned Fish as per Production Account		15,261 6 4	Packing Materials	••		54,391 11 1	
Packing Materials Railway Freight, Coolie, i.e., etc. Postage and Telegrams Advertising Salaries Commission and discount	9 7 9 403 9 5 2,020 5 0 1,193 14 6 1,007 3 0 553 10 3	\$ \$ 10 P	EGISLA OTTOLICATION TO BE THE STATE OF THE S				**
,, Gross Profit earried to Profit and Loss Account	• •	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$				69,396 7 2	APPENDIX
Pr	ofit and Loss A	ccount for nine n	nonths ending 31st Murch 19	24.			×
To Establishment ,, Printing and Stationery ,, Law Charges ,, Miscellaneous ,, Share of Direction expenses ,, Interest on Capital ,, Audit Fee ,, Bad debts written off , Reserve for bad and doubtful debts	••	1,929 9 11 154 12 5 18 5 5 173 5 8 355 0 0 1,340 4 0 250 0 0 167 7 0 269 15 0	By Gross Profit			4,211 15 4 14 5 6 1,667 15 7	
On Buildings On Plant and Machinery On Furniture	418 0 0 675 9 0 52 0 0	1,145 9 0 5,794 4 5		動		February 1925	

II

Endorsement of the Accountant-General, No. Mal. 15-878, dated the 29th August 1924.

Forwarded.

1. The figures under withdrawals from, and remittances to, Government in the balance sheet are not susceptible of verification, as there is no separate head of account for the receipts of the Chaliyam Cannery in the books of this office, while the cost of Europe stores would have been charged off finally in the accounts of the High Commissioner for 1923-24.

* * * *

- 3. After the opening of the personal ledger accounts, the Treasury Officer, Malabar, has been asked to send a monthly statement of the payments and drawals to the commercial undertakings concerned and this will facilitate early reconciliation of figures.
- 4. In the case of indents specifically marked as appertaining to commercial undertakings with reference to G.O. Mis. No. 110 F., dated 5th February 1924, the High Commissioner has agreed to send an additional copy of the invoice for record in the office of the Commercial concern.
- 5. It is for Government to consider whether the risk of deterioration and consequential loss on old stocks does not outweigh the advantages claimed by the Director for always having ready a full supply in all lines of canned goods.

J. F. MITCHELL, Accountant-General.

To the Secretary to Government, Development Department.

III

Official Memorandum No. 2457-II/24-1, Development, dated 24th September 1924.

The Director is requested to furnish a statement showing the number of tins of the various brands of canned fish in stock on 1st April 1924, the number manufactured and sold since then and the number now on hand.

(By order)

C. J. PAUL,

Assistant Secretary to Government.

To the Director of Fisheries.

IV

Letter from Dr. B. Sundara Raj, M.A., Ph.D., Acting Director of Fisheries, to the Secretary to Government, Development Department, dated Madras, the 11th October 1924, Ref. No. 1303-P/24-10.

In reply to the Government Memorandum No. 2457-11/24-1, dated 24th September 1924, I have the honour to forward herewith a statement showing the number of tins of the various brands of canned fish in stock on 1st April 1924, the number manufactured and sold since then and the number on hand on 1st October 1924.

Canned goods.

E Item number.	Name of product.	(8) Size.	Es lance on 1st April 1924.	Manufactured from 1st April to 30th September 1924.	Total of columns (4)	Samples given, tasted and destroyed from 1st April to 30th September 1924.	Sales (less returns) G from 1st April to 30th September 1924.	Total of eclumns (7) and (8).	Balance on 1st Coto- ber 1924.
1 2 3	Plain Sardines Do Sardines in oil Do	oz. 7 12 7 12	9,335 *2,325 131,332 2,361	2,586	9,335 2,325 133,918 2,361	129 10 176 15	1,223 3,978 108	1,352 10 4,154 123	7,983 2,315 129,764 2,238
4 5 6	Do Do. (Bone- less). Curried Sardines	7	695	UTH ALONE	13,47y	33 68	416 1,507	1,575	247
7	Do	12	1,470		1,470	1		1,010	11,904 1,469
8	Plain Mackerel	12	6,475		6,475	12	171	183	6,292
9	Mackerel in oil	12	889	.,	889	120	613	733	156
10	Curried Mao erel	12	390	••	390	9	12	21	369
11	Marinated Mackerel	12	119	11 010	119		• •	• •	119
12	Whole prawns	9.	78	11,210	11,288	47	2,631	2,678	8,610
13	Prawn paste	3	84	1,458	1,537	38	522	560	977
14	Prawn eavoury	3	191	806	997	10	59	69	928
15	Smoked Mackerel prete.	0	5,463	•••	5,463	8	927	935	4,528
16	Smoked fish paste	3	366	673	1,039	7	. 534	541	498
17	Tamarind fish	12	† 20	12000000	20		20	541 20	
18	heer	12	3,344	• • •	3,344	33	1,361	1,394	1,950
19	Seer in oil	12	764	::	764	8	217	225	539
20	Pomfret	12	84		84		19	19	65
21	Sardines in tomato	7		5	5	4	1000000	4	1
22	Fish pasts	3	183	862	1,045	10	706	716	329
	Total	.,	179,441	17,601	197,042	738	15,023	15,761	181,281

^{*} Includes 12 tins returned by parties, taken to stock after 1st April 1924.

To the sales must be added the number of tins sold at the British Empire Exhibition, Wembley, London. As no particulars have been received these are not included.

[†] Includes 2 tins excess left in jars, taken into account after 1st April 1924.

Order No. 2044, Development, dated 28th November 1924. Recorded.

2. The accounts show that the working of the Cannery during the nine months which ended on the 31st March 1924 resulted in a loss of Rs. 1,567-15-7. Even this hardly represents the real position as the correctness of the figure is contingent on the realization of stocks in the aggregate at prices not below the stock values adopted which, at any rate, so far as the present indications show, is problematical. In the circumstances the Government agree with the Auditors that the Cannery should cease manufacture of lines of which large stocks are on hand until such stocks have been disposed of. The Government accordingly direct that until further orders the Cannery should entirely cease manufacture of sardines in oil of which according to the statement submitted by the Director with his second letter read above there are already large stocks on hand. The Director is requested to report what other lines he proposes to continue to manufacture and whether he cannot reduce the establishment of the Cannery and other costs.

(By order of the Government, Ministry of Development)

G. T. H. Bracken, Secretary to Government.

To the Secretary, Legislative Council (to be placed on the Council Table). Editors' Table.

(5)

[Vide item IX (5) Communications to the Council at page 45 supra.]
G.O. No. 2063, Development, dated 3rd December 1924.

READ—the following papers:-

Ι

Letter from E. F. Thomas, Esq., c.i.e., I.C.S., Director of Industries, to the Secretary to Government, Development Department (through the Accountant-General), dated Madras, the 5th August 1924, No. 190-E/24.

I have the honour to forward herewith the audit report of the Government Industrial Institute (Ink Factory), Madras, for the year ending 31st March 1924, together with the Balance sheet and relative Production and Profit and Loss accounts received from

Messrs. Fraser & Ross, Commercial Accountants and Auditors, and

to offer the following comments: ---

(i) Paragraph 1 of the Auditors' report.—In the circumstances stated by the auditors, the writing-off of the preliminary expenses amounting to Rs. 5,167-11-1 against Government capital may be agreed to.

(iii) Profit and Loss statement—(a) Direction charges.—I consider that the amount of Rs. 500 debited against the accounts of the Institute for 'Direction' is excessive in the case of a self-contained factory operating, as the Industrial Institute is at present, on a very small scale and in this view the auditors concur. A provision of from Rs. 250 to Rs. 300 on account of 'Direction' would, I consider, be ample.

(b) Contribution for leave allowances.—I feel strongly that the charge of Rs. 506-7-8 on account of "contribution for leave" should not be debited against the working of the Institute in the accounts under reference. With the exception of the accountant who is a permanent clerk on loan from the Department of Fisheries, the whole of the staff, including the officer in charge, is temporary. The Ink factory will never be made a permanent Government institution as when it has attained full commercial success it will be handed over to private enterprise. If the officer in charge proceeded on leave in the meantime, no substitute would be appointed to act in his stead and as such no additional expense on account of leave charges would be incurred. In the circumstances it seems absurd that such a debit should be raised against the gross profit of the Institute and I request therefore that the contribution for leave should be deleted and the net profit increased by a corresponding amount, viz., Rs. 506-7-8. I may mention that the auditors have raised no debit on account of contribution for leave in the accounts of the Kerala Soap Institute, the Fruit-Preserving Institute and the Industrial Workshops notwithstanding that in some of these factories permanent officers and subordinates are employed, and I understand that in accordance with my suggestion they do not propose to do so until the date on which these factories are actually brought under Chapter II of the Account Code. I think this is the correct course to pursue and if this is accepted it is clearly inequitable for the debit in question to be raised against the Ink factory in the accounts under reference and not against the relative accounts of the other institutions. I therefore trust that the Government will be able to see their way to accept my proposal that it should be deleted in the accounts and that the balance at credit of profit and loss should be increased proportionately.

ENCLOSURES.

Letter from Messrs. Fraser & Ross, Chartered Accountants, Commercial Accountants and Auditors to the Government of Madras, to the Director of Industries, dated Madras, the 8th May 1924.

THE GOVERNMENT INDUSTRIAL INSTITUTE (INK FACTORY), MADRAS.

ACCOUNTS TO 31st March 1924.

We have the honour to enclose herewith the Balance sheet of the above as at 31st March 1924, together with the relative Production and Profit and Loss accounts for the year ending that date.

We have to make the following remarks on the accounts enclosed.

1. Preliminary expenses Rs. 5,167-11-1 as per Schedule A.— This amount represents experimental works Rs. 1,840 and removal charges Rs. 3,327-11-1.

(a) Experimental charges.—The previous Balance sheet showed a balance of Rs. 767 and during the year a sum of Rs. 1,265 was expended on account of the salary of the Superintendent for four months during which period he carried on experimental work. A sum of Rs. 192 has been written off to Profit and Loss account on account of experimental work leaving Rs. 1,840 capitalized.

(b) Removal charges.—The Institute has been moved from place to place for want of proper accommodation or other reasons. During previous years it was transferred from MacIver Villa to the Fruit-Preserving Institute, Coonoor, and from the Fruit Preserving Institute to Madras and on account of these a sum of Rupees 3,728-2-0 has been capitalized as per last Balance sheet. Towards the end of March 1924 the Institute was removed from Washermanpet to Wallajah Road, Mount Road, costing Rs. 160-9-6. In addition to this 155 gallons of ink costing Rs. 399 was reported to be lost during transit; and these two sums have been capitalized. A sum of Rs. 960-0-5 has been written off as depreciation during the year, leaving a net balance of Rs. 3,327-11-1 capitalized.

In a Balance sheet where the total assets amount to only Rs. 32,000 a sum of Rs. 5,167-11-0 for preliminary expenses is out of all proportion and as they have been incurred for removal charges and as it is proposed to place the Institute under Chapter II of the Account Code as a commercial concern, we propose that the writing-off of this expenditure against Government capital should be considered.

2. Work in progress has been valued at Rs. 2 per gallon as referred to in paragraph 6 of Mr. George's report on the previous Balance sheet. The valuation is sound being a little below cost.

3. Stock in trade.—Stocks as on the closing date were taken by the Superintendent himself, as the Assistant Engineer deputed to take stock could not do so. We have accepted certified stock statements from the Superintendent as correct. Stocks have been valued at cost and in some cases a little below cost.

米 * * *

- 5. Capital.—A sum of Rs. 101-10-5 being charges on account of containers purchased during the previous year was not included in the statements for the previous year, and it has been adjusted during the year to the credit of Government Capital account.
- 6. Production account.—The output during the year is 3,430 gallons of blue black inks besides other varieties of coloured inks and ink powders against 2,293 gallons of blue black inks in the previous year. The cost of production has been reduced from Rs. 3-10-0 per gallon in the previous year to Rs. 3-4-3 owing to increased output and a small reduction in the cost of materials. If the output is increased to 5,000 gallons, i.e., the full productive capacity of the Institute, the cost of production will be reduced still further. The Superintendent expects to increase the output in the future, and hopes to get more orders to cope with the increased output, and he anticipates orders from the Superintendent of Stationery alone of from Rs. 25,000 to Rs. 30,000 a year.

As referred to in paragraph 1 (a) above a portion of the establishment charges has been capitalized under preliminary expenses on account of experimental works carried on by the Superintendent.

The production account includes rent on account of the Wallajah Road premises only for 20 days at the rate of Rs. 175 per month. For the remaining period the Institute was located in the cattle-shed on the land acquired for the purpose of erecting a central laboratory for the Department of Industries at Washermanpet, and no rent was charged for same. In future the rental charges will come to Rs. 2,100 a year, i.e., at the rate of Rs. 175 per month, and the Institute will have to earn this additional Rs. 2,100 of expenditure before it can show a profit. If the output and sale anticipated by the Superintendent is realized, there will be no trouble in covering the extra rent charge.

Direction charges, contribution for leave, interest and depreciation have been calculated as in the previous year.

We consider Rs. 200 a fair charge on account of audit.

As the receipts and payments have been completely audited by the Accountant-General, we have only carried out a test-audit.

7. Profit and Loss account.—The sales show a slight increase over the figures of the previous year being 1,924 gallons of fluid ink and 14,468 packets of ink powder against 1,905 gallons of fluid ink and no ink powder. Of the total sales of Rs. 12,607-6-1 ink worth Rs. 10,600 was sold to the Superintendent of Stationery, partly in executing the balance of his order for 2,500 gallons placed in the previous year, and partly being the value of ink supplied to him in March 1924 and shown as outstanding. No big orders have been received during the year from the Superintendent of Stationery.

The year's working shows a profit of Rs. 2,796-7-6 against a loss of Rs. 824-12-11 in the previous year, and this is mainly due to the reduction in the cost of production as referred to in paragraph 6 above. In addition to this about 2,500 second-hand containers were bought during the year at cheap rates, thereby reducing the cost of containers per gallon to 14 annas from Rupee 1-4-0. Packing and charges outward have also been reduced. The cost per gallon including all selling expenses and preliminary expenses written off comes to Rs. 4-15-0 per gallon. Ink is sold at Rs. 6 per gallon leaving a net profit of Re. 1-1-0 per gallon.

A sum of Rs. 399 has been credited to Profit and Loss account being value of 155 gallons of ink lost during transit as referred to in paragraph 1 (b) above.

The books and rulings suggested by Mr. George are being used. Some of them require slight alterations to suit the altered conditions on account of the manufacture of different varieties of inks and the matter is receiving our attention.

Subject to the above we certify that in our opinion the Balance sheet signed by us as relative hereto shows a true and correct view of the state of the affairs of the Government Industrial Institute (Ink Factory), Madras, as at 31st March 1924, according to the best of our information and the explanations given to us and as shown by the books of the Institute.

GOVERNMENT INDUSTRIAL INSTITUTE (INK FACTORY), MADRAS.

Schedule A.

Preliminary Expenses.

	Balance as per last Balance sheet.		Expend during yea	g tl		Tota	al.		A mo writte		Color Inc.	Bala	nce	•	
Experimental charges Removal charges	па. 767 3,728	A. 0 2	P. 0 0	ns. 1,265 559	A. 0 9	P. 0 G	R6. 2,032 4,287	0	P. 0 6	R8. 192 960	3.500	P. 0 6	из. 1,840 3,327	0	ъ.
	4,495	2	0	1,824	9	6	6,319	11	6	1,152	0	5	5,167	11	ī

6,433 1 6

24 0

32,384 6 1

Balance sheet as at 31st March 1924 CAPITAL AND LIABILITIES. PROPERTY AND ASSETS. Capital __ BS. A. P. Fixed capital expenditure— RS. A. P. R6. A. P. R8. A. P. Government of Madras-Plant as per last Balance sheet ... 1,233 3 7 As per last Balance sheet .. 24,934 7 1 Add-Additions during the year 340 4 0 Add-Charges on con-101 10 5 1,573 7 7 tainers not included in Less-Depreciation 166 15 6 the last statement. 1,406 8 1 Drawings during the year 13,654 6 8 Furniture and fittings-13,756 1 1 As per last Balance sheet .. Add-Additions during the year .. 355 O O 38,690 8 2 2,051 6 0 Less-Depreciation .. 1 ess -- Remittances during 182 15 3 6,857 11 1 1,868 6 9 the year. Loss as per last Balance 3,274 14 10 5,900 13 4 12,758 8 5 Preliminary expenses as per Schedule ' A'. sheet. 5,167 11 1 Stores and spare gear-Reserve for expenses-25,931 15 9 Raw materials Contribution for leave 1,331 7 8 Interest Chemicals 461 15 0 Containers Share of direction 1,000 0 0 Labels, corks, etc. Audit fee ... 200 0 0 Packing materials 2,993 6 8 Liabilities-10,247 3 2 28,925 6 5 For purchases 71 3 8 489 5 0 For expenses .. Laboratory equipments 365 4 2 173 3 2 Work in progress-Profit and Loss account-Three hundred and fifty gallons at Rs. 2 700 0 0 Profit as per Profit and Loss Stack in trade-2,796 7 6 . . Violet stamping ink 5½ gallons at Rs. 15.. Blue black ink 1,129 gallons at Rs. 3.. account. 82 8 0 3,387 0 0 Bottled ink 2,631 7 8 6,100 15 8

THE GOVERNMENT INDUSTRIAL INSTITUTE (INK FACTORY), MADRAS—cont.

Examined and found correct subject to our report of even date.

MADRAS, 8th May 1924.

Fraser & Ross,

Book debts

Service labels ..

Chartered Accountants, Commercial Accountants and Auditors to the Govt of Madras.

ĨΤ

Endorsement of the Accountant-General, Madras, dated 10th September 1924, No. Trehy, P.A. III-345.

Forwarded.

- 2. Paragraph 1 of the Auditor's report.—The expenditure on removals which has been capitalized temporarily may be written off to revenue over a period of years, say five to seven, unless it is intended to hand over the institute to private management earlier, in which case the amount may be taken in reduction of the Capital account.
- 3. Paragraph 6—Production Account.—(i) This account includes rent on account of premises in the Wallajah Road. Reference is invited to the suggestion made in paragraph 3 of this office endorsement, No. Try. P.A. 4-275, dated the 11th August 1924, regarding the present location of the Ink factory at the Wallajah Road.

(ii) In the circumstances reported by the Lirector of Industries, there does not appear to be any strong objection for removing the debit for leave contribution from the Production account especially as the accounts of the institute have not yet been brought

under the scope of Chapter 2 of the Account Code.

(iii) The auditors observe that the "receipts and payments have been completely audited by the Accountant-General". The audit that is applied by this office in respect of the Ink factory transactions is on the same lines as those for other Government offices or departments. No audit is therefore conducted at all in respect of the receipts. All that this office does is merely to adjust the value of supplies to other Government departments (e.g., the Superintendent of Stationery) at the rates claimed by the institute. The audit of expenditure also is restricted in its scope and character being done in accordance with the rules in articles 130 and 131 of the Audit Code.

The audit of contingent expenditure is to a large extent based on certificates of stock received and this office seldom gets the original invoices and sub-vouchers of above Rs. 25 only are sent to this office as per article 104 (a) of the Civil Account Code, Volume I. It is essential that the auditors should be informed about the existing limitation in the scope of the audit conducted by this office more especially in regard to receipts and stores accounts, in order that they may make arrangements for supplementing it to the extent required under ordinary commercial accountancy practice.

M. Subrahmanyam,

Deputy Accountant-General.

To the Secretary to Government, Development Department

157

3rd February 1925]

Order-No. 2063, Development, dated 3rd December 1924.

Recorded.

- 2. The sum of Rs. 5,167-11-1 shown under 'Preliminary expenses' on the assets side of the Balance sheets should be written off against the Government capital in the accounts for 1924-25. The expenditure, if any, incurred on experiments either in 1924-25 or thereafter should be debited in the Profit and Loss statement of the year concerned.
- 3. The Government agree that a sum of Rs. 250 out of the Director's pay would be an adequate debit in the accounts on account of 'Direction charges' and that the debit on account of 'contribution for leave allowance' should be limited to permanent Government servants employed.
- 4. The attention of Messrs. Fraser & Ross is invited to the Accountant-General's remarks in his endorsement read above regarding the limitations in the scope of the audit conducted by his office and they are requested to make suitable arrangements for supplementing it to the extent required under the commercial accountancy practice.

*

(By order of the Government, Ministry of Development)

G. T. H. BRACKEN, Secretary to Government.

To the Secretary, Legiplative Council offices (for placing the Government Order on the Council Table),

Editors' Table.

(6)

[Vide item IX (6) Communications to the Council at page 45 supra.]
G.O. No. 2131, Development, dated 15th December 1924

READ-the following papers:-

I

Letter from E. F. Thomas, Esq., c.i.e., I.C.S., Director of Industries, to the Secretary to Government, Development Department (through the Accountant-General), dated Madras, the 11th October 1924, No. 329-E/24.

I have the honour to forward herewith the balance sheet of the Fruit-Preserving Institute, Coonoor, for the quarter ending the 30th June 1924, together with copies of the letter, dated the 30th

[3rd February 1925

August 1924, from the Lady Manager, Fruit-Preserving Institute, to Messrs. Fraser & Ross and of the letter to me, dated the 2nd October 1924, from Messrs. Fraser & Ross.

2. The working of the Institute for the quarter under review has resulted in a loss of Rs. 6,066-1-4 in spite of the fact that the sales have increased to 4,580 lb. per month as at the 30th of June 1924 from approximately 2,500 lb. as at 31st March 1924. The average selling price per pound which is 8.30 annas is determined by the price of imported jams in the market. The production cost all in is 25.16 annas. As I remarked before, I see little or no prospect of bridging the gap between selling price and cost of production.

ENCLOSURE.

Letter from Messrs. Fraser & Ross, Chartered Accountants, Commercial Accountants and Auditors to the Government of Madras, to the Director of Industries, dated Madras, the 26th August 1924.

[Government Fruit-Preserving Institute]

We have the honour to enclose herewith the Balance sheet of the above institute as at 30th June 1924 together with a profit and loss account for the quarter ending same date for your information.

We give below the experimental charges account with additions during the period:—

	RS.	A.	P.	RS.	A	. P.
Balance as per Balance sheet as at 31st March 1924.			į	4,819	13	10
One-third Manager's salary	450	0	0			
Opening stock of experimental jams as on 1st April 1924.	70	0	0			
Value of tin plates spoiled while making containers in the new can-making plant.	116	10	0			
Labour spent thereon	78	0	0			
Old containers found to be leaking	382	2	0			
				1,096	12	0
Less-Sale of experimental jams				5,916 87	9 8	
				5,829	1	10
					170.70	11100000

We do not propose to submit a detailed report each quarter, as it will delay submission of the accounts and will give such a report only once a year as at 31st of March.

OUB-LINCLOSURER.	SUB-ENCL	OSURES.
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GOVERNMENT FRUIT-PRESERVING INSTITUTE, COONOOR.

Balance sheet as at 30th June 1924.

CAPITAL AND LIABILITI	ES.		PROPERTY AND ASSETS.		25	
Capital— Government of Madras— Balance as per Balance; sheet	1,26,478 5 2	R8. A. P.	Fixed Capital Expenditure — Land— As per Balance sheet as at 31st March 1924	R6, A. P.	RS. A. P. 9,280 12 9	
as at 31st March 1924. **Add—Withdrawals through contingent bills.	10,203 12 11		As per Balance sheet as at 31st March 1924 Add —Additions during the period	45,343 12 2 12 0 0	•	AP
Less-Remittances into treasury.	1,36,682 2 1 5,501 2 9 1,31,180 15 4		Less—Depreciation to date	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	42,313 0 0	APPENUIX
Add—Reserve for expenses— Interest on capital Direction charges Audit and organization Liabilities— For expenses	10,209 8 0 625 0 0 1,471 10 8	1,43,487 2 0	Less—Depreciation to date	15,514 6 7 2,401 6 7 2,758 15 4 41 0 0	13,113 0 0	
For customers credit balances.	2,755 3 7 45 2 3	2,800 5 10	Less-Depreciation to date	2,799 15 4 265 15 4 3,036 15 6 210 15 6	2,534 0 0 2,826 0 0	
		1,46,287 7 10	Road At original cost	387 14 0 9 14 0	70,066 12 9 378 0 0	159

GOVERNMENT FRUIT-PRESERVING INSTITUTE, COONOOR-cont.

Balance sheet as at 30th June 1924-cont.

					RS. A.	Δ		ES.	A.	P.
Utensils as per valuation			••					914	11	9
Laboratory as per valuati	iou							815		0
Library as per valuation!					• •				10	0
Garden account				• •				521	8	(
Preliminary expenses—										
As per Balance sheet as	s at 31	at Mar	rch 19	24				4,459	3	1
F								5,829		
Loose tools as per valuati	ion		20,000	••				141		٦,
Stores stock at cost				••	• •			6,559		
Stationery stock at cost								348		
Stock in trade								0.10	_	2 30
E GIO LA FILID		CONTRACTOR OF STREET		100000		2323				
10.899 lb. at As. 8 per l	lb. in	contai	ners a	t the	5.449	8	0			
10,899 lb. at As. 8 per l factory.	lb. in	contai	ners a	t the	5,449	8	0			
factory.										
factory. 434 lb. at Δs. 8 per lb					5,449	8	0	5.666	8	
factory. 434 lb. at As. 8 per lb Empire Exhibition.). jn (contair		t the				5,666 118		
factory. 434 lb. at As. 8 per lb Empire Exhibition. Advertisement-Advance	o. in o	contair	ners a	t the				118	0	
factory. 434 lb. at As. 8 per lb. Empire Exhibition. Advertisement—Advance Book debts—Considered g	o. in o prepagood	contair		t the				34 TO 10 10 10 10 10 10 10 10 10 10 10 10 10	0	
factory. 434 lb. at As. 8 per lb. Empire Exhibition. Advertisement—Advance Book debts—Considered g	o. in o prepagood	contair	ners a	t the	217	0	0	118	0	
factory. 434 lb. at As. 8 per lb. Empire Exhibition. Advertisement—Advance Book debts—Considered g Cash and other balances— Stamps in hand	prepagood	eontain aid	ners a	t the	217 .: 184	2	0	118	0	
factory. 434 lb. at As. 8 per lb. Empire Exhibition. Advertisement—Advance Book debts—Considered g Cash and other balances— Stamps in hand Permanent advance	o. in o prepagood	contair	ners a	t the	217 .: 184 215	2 0	0 0 0	118	0	
factory. 434 lb. at As. 8 per lb. Empire Exhibition. Advertisement—Advance Book debts—Considered g Cash and other balances— Stamps in hand Permanent advance Cash in hand	prepagood	eontain aid	ners a	t the	217 .: 184	2	0	118 4,037	0 &	
factory. 434 lb. at As. 8 per lb. Empire Exhibition. Advertisement—Advance Book debts—Considered go Cash and other balances— Stamps in hand Permanent advance Cash in hand Profit and Loss account—	o. in o	eontain aid 	ners a	t the	217 184 215 251	2 0	0 0 0	118	0 &	
factory. 434 lb. at As. 8 per lb. Empire Exhibition. Advertisement—Advance Book debts—Considered grash and other balances— Stamps in hand Permanent advance Cash in hand Profit and Loss account— As per Balance sheet as	prepagood	eontain aid 	ners a	t the	217 184 215 251 39,573	0 2 0 7	0 0 0 6	118 4,037	0 &	
factory. 434 lb. at As. 8 per lb. Empire Exhibition. Advertisement—Advance Book debts—Considered goash and other balances— Stamps in hand Permanent advance Cash in hand Profit and Loss account—	prepagood	eontain aid 	ners a	t the	217 184 215 251	2 0	0 0 0	118 4,037 650	0 8	
factory. 434 lb. at As. 8 per lb. Empire Exhibition. Advertisement—Advance Book debts—Considered grash and other balances— Stamps in hand Permanent advance Cash in hand Profit and Loss account— As per Balance sheet as	prepagood	eontain aid 	ners a	t the	217 184 215 251 39,573	0 2 0 7	0 0 0 6	118 4,037	0 8	

Examined and found correct.

Madras, 26th August 1924. Fraser & Ross,

Chartered Accountants, Commercial

Accountants and Auditors to the Government of Madras.

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	LB.	PER LB.	RS. A. P.	RS. A. P.		LB. PER LB.	RS. A. P.	Het.
To Stock on 1st April 1924	13,900	8	••	6,950 0 0	By Sales—	1010000000		bru
" Cost of production-					In April 1924	3,364		20
Fruits	• •		1,789 6 0		In May 1924	3,875	C	ry
Sugar	• •		1,392 5 0		In June 1924	6,371		
Other raw materials			9 15 6					192
Sundry stores			1,060 2 11	3		13,610		50
Containers		• •	427 2 8		Less—Returns	55		<u>_</u>
Fuel	••		219 4 2					
Wages			625 6 0			13,555 8:30	7,038 7 6	
Petties			30 11 0			- (5)	-10.	
, Office expenses	11,049	8.04		5,554 5 3	", Samples and tests	61)	30 8 0	
Manager's pay		• •	900 0 0	EGISLA ST	**************************************	8.00		
Staff salaries			1,721 13 7	6,07	Stock	11,333	5,666 8 0	
Advertisement ,		• •	859 9 0	19 THE IN THE PARTY OF THE PART	3000		-	
Packing and transport .			114 10 0		3, Loss	8.86	6,066 1 4	
Printing and stationery .			134 8 8					₽.
Postages and telegrams .		5.00	83 11 6					APPI
Samples			17 8 0			9		턵
Sundry expenses		• •	1 2 0					3
., Other expenses-		5.55		3,832 14 9	1 GHILE			Ħ
Rates and taxes			123 4 0	PUTH ALONE TR	IMPH			*
Sepairs and renewals .		••	9 0 0	ALONE TR	Note			
Loose tools, laboratory			154 9 3		Cost per pound as per	To.	1 9.16	22
utensils, library an	ĺ	OBJEC.			Profit and Loss account.	Ks.	1 010	
road, etc., written off.								
Interest on fixed assets .		••	1,174 0 0		Less—		0 8.00	
Direction charges			125 0 0		Cost per pound of open-	•• •• ,,	0 000	
Audit fee reserved .			150 0 0		ing stock.		1 1.16	
" Depreciation—	• • •	2.51		1,735 13 3		"	1 1.10	100
On Buildings at 3 per cen	t	•••	340 12 2	1,730 13 3				
On Plant and machiner	7	•	271 6 7					
at 7 per cent.	DE 12551.4	1.7	-11 0 7					
On Water-supply at 10 pe	r	••	81 15 6					
cent.	- D		U. 10 U					
On Furniture at 5 per cen	t	• •	34 5 4	*				
ļ	• •	1.06	- or o +	799 7 7				
				728 7 7				
	24,949	25.16		18,801 8 10		24,949 25.16	18,801 8 10	-
	av 10.00 \$ 100 Edit		34			,020 20 10	-5,001	161

II

Endorsement by the Accountant-General, No. Nilg. 15-327, dated Fort St. George, the 39th October 1924.

Forwarded.

- 2. The withdrawals through contingent bills noted in the balance sheet have been verified and agreed with the books of this office.
- 3. The production cost in the quarter was Rs. 1 1.16 annas per pound and not 25.16 annas as stated in the Director of Industries' letter.
- 4. With reference to the remarks of the auditors that they do not propose to submit any report for each quarter but intend only to make up a statement of accounts, reserving the report for the end of the year, attention is invited to G.O. No. 27, Development, dated 3rd January 1924, in which the remarks of the auditors on each quarter's accounts were considered useful to enable heads of departments to devise measures to reduce cost of production or to endeavour as far as possible to minimise loss at the end of the year.

M. Subrahmanyam, Deputy Accountant-General.

To the Secretary to Government, Development Department.

Order—No. 2131, Development, dated 15th December 1924. Recorded.

2. With reference to the concluding sentence of their report, the attention of Messrs. Fraser & Ross is invited to G.O. No. 27, dated 3rd January 1924, and they are requested to continue to offer their remarks on the financial position of the concern when submitting the quarterly audit reports.

(By order of the Government, Ministry of Development.)

G. T. H. BRACKEN, Secretary to Government.

To the Director of Industries.

^{,,} the Accountant-General.

[,] Messrs. F aser & Ross.

^{,,} the Auditor-wei eral (with C.L.).

^{,,} the Secretary, Legislative Council Office, for placing in the Council Table

APPENDIX IV

[Vide Debate at page 61 supra]

BILL No. 12 of 1924

REPORT OF THE SELECT COMMITTEE ON THE MADRAS CIVIL COURTS BILL.

To

THE HONOURABLE THE LEGISLATIVE COUNCIL OF THE GOVERNOR OF MADRAS.

WE, the members of the Select Committee, appointed to consider the Madras Civil Courts Bill (Bill No. 12 of 1924) have the honour to submit the following report.

- 2. The Bill was published in the Fort St. George Gazette in English on 5th August 1924, in Tamil, Telugu, Malayalam, Kanarese, on 2nd September 1924, and in Hindustani on 9th September 1924.
 - 3. We held our meeting on the 26th September.
- 4. The changes made in the clauses in the Bill are explained below:—

Preamble.—We consider that the words "subordinate to the High Court" which occur in the existing Act should be inserted.

Clause 3.—We have amended this clause, so as to make it obligatory for the Local Government to obtain the sanction of the Legislative Council before increasing the number of permanent courts.

Clause 4.—We have inserted the words "in consultation with the High Court" and "by notification" in this clause.

Clause 5.-- We have considered the administrative and other difficulties that are likely to arise in regard to (i) control over establishments, and (ii) distribution of work, in cases in which the principal officer happens to be junior to the additional officer. We generally accept the principle suggested by the Hon'ble the Law Member that the distribution of work should rest with the senior

of the two officers while in regard to control over establishments, the main idea should be to secure continuity of supervision. The subject should be regulated by rules.

Government should be the authority competent to decide the place at which District Munsifs' courts shall be held. The Government of India having ruled that only the Indian legislature had the jurisdiction to legislate so as to increase or curtail the power or authority of the High Court vested in it at the commencement of the Act, the Hon'ble the Law Member, in pursuance of the ruling, felt himself compelled to rule this as ultra vires.

Clause 7.—We have omitted explanation (1) as it is unnecessary. We have also omitted all reference to the power of the Local Government to annul appointments made by the High Court. This power has never been exercised hitherto.

Clause 11.—We have considered carefully the question of the jurisdiction of District Munsifs and decided that it shall extend to suits and proceedings of which the amount or value of the subject matter does not exceed Rs. 3,000. We have accordingly omitted the proviso.

The Hon'ble the Law Member intimated to us the decision of the Government of India that the provision in the original draft Bill, under which it was proposed that appeals from subordinate courts in suits of which the amount or subject matter does not exceed Rs. 5,000 should lie to the High Court instead of to the District Judges as at present, would be ultra vires of the local legislature in view of section 106 of the Government of India Act. At his instance we discussed the possibility of raising the jurisdiction of District Munsifs to Rs. 5,000 so that appeals from Subordinate Judges to District Judges might be avoided but came to the conclusion that the proposed increase in pecuniary jurisdiction should not be supported.

Clause 16.—We have omitted the 'Explanation' as we consider that in such cases only a court of superior status should pass orders, i.e., a subordinate court in the case of a District Munsif, etc.

Clause 18.—We have simplified this clause by adopting the language and scheme of clause 17.

Clause 21.—We consider that the High Court, as the authority competent to appoint District Munsifs, should be the only authority empowered to suspend or remove District Munsifs.

Clause 24.—We consider that the clause should be omitted. It should be possible for the High Court to pass orders in all such cases prior to suspension.

- 5. In clause 3 we have provided that the courts in existence at the date of the Act shall be deemed to have been fixed under the Act. In clause 6, we have made a similar provision about the places at which courts are held at the date of commencement of the Act and in clause 18 about ministerial officers holding office on that date. Express power has also been taken in clause 10 to vary the local limits of jurisdiction once fixed and in clause 14 for withdrawal of jurisdiction. Though such powers follow from the provisions of the General Clauses Act, we think it desirable to embody them in the Bill itself.
- 6. We are of opinion that the alterations made by us in this Bill are not of such importance as to require republication of the Bill and direct that the Bill shall not be republished.
 - C. P. RAMASWAMI AYYAR.
 - T. R. V. SASTRI.
 - C. V. S. NARASIMHARAJU.
 - P. N. MARTHANDAM PILLAI.
 - * S. SATYAMURTI.
 - * B. MUNUSWAMI NAYUDU.
 - * YAHYA ALI SAHIB.
 - * R. VEERIAN.
 - P. W. PARTRIDGE.
 - * J. A. SALDANHA.
 - A. S. KRISHNA RAO.
 - T. A. RAMALINGAM.
 - M. KRISHNAN NAYAR.
 - C. V. VENKATARAMANA AYYANGAR.
 - * P. SUBBARAYAN.
 - P. C. ETHIRAJULU NAYUDU.
 - T. M. NARASIMHACHARLU.
 - * O. TANIKACHALA CHETTIYAR.

9th October 1924.

Subject to minute of a dissent.

MINUTES OF DISSENT.

Ι

I have signed the Select Committee Report, subject to the following minute of dissent:—

Clause 3.—I want this clause amended so as to provide that it shall be obligatory for the Local Government to obtain the sanction of the Legislative Council, not only before increasing the number of permanent courts but also before permanently changing the number in the several classes of Civil Courts as defined in clause 2 of the Bill.

Clause 6.—I want that the High Court should have the power of appointment to all judicial offices in the Presidency. They are admittedly the most competent body and least amenable to political influence. Moreover, all reasonable communal claims should be safe in their hands. However, in view of the Chairman's ruling I could not press my amendment.

Clause 11.—I am for the jurisdiction of all District Munsifs being raised to Rs. 4,000.

TH ALONE TRIUN

1st October 1924.

S. SATYAMURTI.

II

I am strongly of opinion that the High Court should be divested of the purely administrative functions conferred by sections 6, 7, 21, 22 and 23 and that the same should vest in the Local Government as in Bombay. It is understood that in view of the provisions of the Government of India Act and the terms of the Letters Patent, any amendment seeking either to reduce or to enhance the powers and authority possessed by the High Court on the date of the passing of the former Statute will be ulira vires of the powers of a Provincial Legislature, but, that if a resolution to such effect is moved and carried in the local council, the Imperial Government will in all probability be willing to initiate legislation on the lines indicated Since this is not merely an amending but is also a consolidating measure and the changes proposed under the aforementioned sections of the Bill and more particularly those

provided under section 7 have been advocated by a large section of the Legislative Council, I personally think that it would be expedient either to defer further proceeding with the Bill till the Indian Legislature has enacted the desired changes or simultaneously with this Bill to concert measures with a view to moving in the Council suitable resolutions for the requisite purpose. The need to take some such step becomes greater in view of the undoubtedly desirable and necessary elimination of the last clause to section 7 which had provided for a reserve power of control in the hands of the Local Government.

I am not ardently in favour of enhancing the small cause jurisdiction of the District Munsifs, as provided in section 13 nor of vesting absolutely in the Local Government, without providing for the previous positive approval of the Legislative Council, of power to make rules for all appointments, supervision and removal of Judicial officers.

Among matters provided in section 14 to be governed by the personal law of the litigants, I would emphatically urge particularly in the interests of the Mussalmans that guardianship should also be included. I apprehend that Statute Law has committed the largest inroads upon the Shariat law of the Mussalmans in respect of questions of guardianship and minority and I have no doubt that the Mussalman community will very much desire to restore the law as was laid down by their own schoolmen and jurists.

1st October 1924.

YAHYA ALI.

III

I sign the report subject to the following remarks:

1. The Madras Civil Courts Act was passed in 1873, and under that Act the power of appointment in regard to District Munsifs was vested in the High Court of Judicature. Power was reserved at the same time to the Local Government to annul any appointment made by the High Court for good and sufficient reason (section 7). Under section 18 the Local Government may suspend or remove any District Munsif for misconduct. The Committee by a majority decided to curtail the power of the

Local Government in both these respects. I respectfully beg to dissent from that view. The District Munsifs are gazetted officers and but for the accident they happen to be munsifs, they are not any the less qualified or competent than those who happen to be Sub-Judges. I think therefore that no invidious distinction need be made between District Munsifs and Sub-Judges or District Judges. All of them should be liable to be suspended or removed by the Local Government.

- 2. Another question that has been the subject of consideration and discussion for some time, though from different points of view, is that the power of appointment in respect of District Munsifs also should be vested in the Local Government as in the case of Sub-Judges and District Judges.
- "In such case the prerogative of Government to appoint all their officers would be established but they should in every case act with the advice of the highest judicial authority available. To bring this about legislation would be required in certain provinces and we recommend that this be undertaken" (page 191). Though this recommendation was made in 1916, it is much to be regretted that the Government have not seen their way to accept the same and carry it out in this Bill the object of which is to amend the present Civil Courts Act.
- 4. The Hon'ble the Law Member explained to the Committee that it was incompetent for the local legislature to amend the Act as above recommended in view of section 106 of the Government of India Act. It is hoped that the Government will be pleased to take early steps to move the Government of India to take suitable action in the matter to give effect to the recommendation.
- 5. The Royal Commission on Public Services in India also state that in making rules relating to recruitment of Provincial Civil Services, "the rules must be adapted on the one hand to obtain thoroughly efficient candidates and on the other to secure the due representation in the public service of the different classes of community" (page 188). The experience in the past in regard to recruitment of District Munsifs by the High Court has been that a single

class of the community enjoys a virtual monopoly of the offices to the prejudice of other classes. The reasons for this state of affairs are various and I do not propose to deal with them here. Suffice it to say that the Honourable the Judges of the High Court have not had the principle above referred to more prominently in their view. And I think it is in the interests of maintaining the respect that is due to the Highest Court of Justice in this province and to remove it from the pale of criticism, that this power of appointment should be revested in the Local Government.

1st October 1924.

B. MUNUSWAMI NAIDU.

IV

In clause 23, the power of the High Court is fully declared; so addition in clause 21 is superfluous in the case of District Munsif.

Section 17 .- In the addition, remove the following :-

- "or if the court consists of more than one Judge by the Principal Judge thereof whose order in such matter shall" and substitute the following:—
- "Where the court is presided over by more than one Judge then the District Judge shall declare which of the establishment should be deemed to be subordinate to which of the Judges in the said Court. This power shall be exercised by the respective Judges with reference to the subordinate officers so delcared."
- Clause 6.—The phrase "Places fixed for any court" is indefinite, e.g., all Ramnad District and Subordinate Courts are in Madura Town. The term "Places" may mean the whole town. That is not the intention. Recast the clause as follows:—
- "Where a court is located outside its local jurisdiction, the court premises shall be deemed to be within its local jurisdiction."

Clause 5.— The description, Principal and Additional, seems unnecessary. It may be enough to say first court, second court and so on as in the Madras Small Cause Court.

2nd October 1924.

R. VEERIAN.

V

Clause 10.—I adhere to my opinion that the pecuniary jurisdiction of District Munsifs should be raised to Rs. 5,000, because (1) the value of silver money has considerably decreased and (2) immovable property is valued for jurisdiction higher on the increased court fees, so that the old pecuniary jurisdiction may be maintained. In the neighbouring presidency of Bombay, District Munsifs (Second-class Sub-Judges) enjoy jurisdiction up to Rs. 5,000 and there appears no reason why equally qualified judicial officers should be treated differently here. At the same time either the Bombay practice of calling District Munsifs second-class Sub-Judges and Sub-Judges first-class Sub-Judges may be followed in Madras, or the old Indian name of Sadr Amin may be adopted in case of Sub-Judges while the Indian term District Munsif is retained.

Clause 14.—My proposal for treating Canon Law in regard to Roman Catholics on a footing of equality with Hindu and Muhammadan law so far as Hindus and Muhammadans are concerned, was negatived by the Select Committee, but I beg to urge the point for the consideration of the Council for the reasons given in a separate note.

2nd October 1924.

J. A. SALDANHA.

ENCLOSURE.

Recognition of Canon Law.

Clause 14 of the Bill reproduces the provision in the old Madras Civil Courts Act laying down that the law applicable will, as to succession, inheritance, marriage, caste and any religious usages and institutions, be (a) in the case of Hindus, Hindu law; (b) in the case of Muhammadans, Muhammadan law; (c) custom which has acquired the force of law unless such law or custom has been modified by statutory enactment; (d) otherwise the rule according to justice, equity and good concience. It is of the highest importance that this opportunity should be taken to prevail upon the Legislature to recognize the Canon Law, i e., the Ecclesiastical Law, promulgated by His Holiness the Pope applicable to Roman Catholics of the Latin rite. Roman Catholics in this Presidency numbering about a million, though a small fraction of the population, are proud to belong to a compact united body of over 300 millions of the world's population dispersed over every country of the globe, but having the same creed,

171

worship and discipline under one spiritual ruler and administrator the Supreme Pontiff of Rome with the advice of a very learned and experienced body of Cardinals, Congregations and Committees. Though practically occupying the position of a dictator, the Pope is the head of a most democratic institution as he may be elected from among the poorest, provided he is the best qualified by his virtue, experience, learning and wisdom. Such a large organized body, which no other religion can boast of must have laws and regulations formulated by the Councils of the Church under the authority of the Pope or promulgated by him for the administration of the sacraments including marriage and for the government of the various institutions of the Church. These laws, called Canons, were often collected together in the past, but were unified and codified finally in 1917 into one Codex, after a laborious task of a Committee of experts for some 13 years in consultation with all the bishops and canonists all over the world. The influence of the Canon Law on the Civil Law of Europe and especially on the Common Law of England is briefly described in Halsbury's Laws of England-Article on Ecclesiastical Law, in the Encyclopedia Britannica and the Catholic Encyclopedia and several other works. It is referred to with reference to its beneficient influences in several places by Sir Henry Maine. So far as Protestants are concerned, no provisions of Canon Law can apply to them except those of the mediaeval Canon Law which have been engrafted into their Ecclesiastical Law or survive therein.

The new Code of Canon Law comprises 2,414 canons divided into four books; I. General Principles; II. Laws concerning persons; III. Sacred things including the Sacrament of Matrimony and other Sacraments; IV. Trials; V. Offences and Penalties. In regard to thoroughness, lucidity and methodical arrangement it is one of the most magnificent codes existing according to the estimate of expert lawyers, who have read the work. Such an excellent codified law which no other religion can boast of possessing and which is recognized as binding by over 300 millions of the world's population deserves, I would urge, at least the same place of rank as the various conflicting codes of Hindu and Muhammadan Laws.

It is here necessary to draw attention to a few points in connexion with the application of Canon Law: (1) Customs existing from time immemorial with the assent of ecclesaistical superiors are binding as law unless expressly disapproved by the code (see Canon 5 and 25). (2) The code is binding on all Catholics of the Latin rite, but not of those of the Oriental rite, except those points which of their very nature affect the Oriental Church ("Canon I. Licet in codice juris canonisi Ecclisiae quoque Orientalis disciplini saepe referatur cipse tamen unam resicit Latinam Ecclesiam, neque Orientalem obligat, nisi de is agatur quae eipsa rei nature etiam Orientalem afficiunt."). (3) Canon Law is capable of being amended by the Supreme Pontiff or the Congregations under his control to meet the constantly changing needs of the

Catholies and new situations subject to the essential principles of their religion and moral laws, which are immutable, e.g., that marriage is a sacrament which once validly contracted is indissoluble (4) It is true that the Indian Legislature has enacted for the Christians a Succession Act and Marriage and Divorce Acts. But these enactments do not take into account the essential feature of the Catholic marriage, i.e., that it is sacramental and indissoluble, and various other points such as the legitimacy of the off-spring. The Indian Christian Marriage Act in section 5 (1) provides for solemnization of marriage by a Priest according to the rules, rites, customs, and ceremonies of the Church of which he is a minister. These rules, rites, etc., which are embodied in the Canon Law have run the gauntlet of litigation in courts on account of claims laid for the application for the English Ecclesiastical Law to Catholics in India bearing European names and following European habits of life. (Lopez v. Lopez 12 Calcutta, 706). In the same case the prohibited degrees for the parties to be married were held to be those according to their customary law and Canon Law was treated as their oustomary law. But it must be borne in mind that Canon Law is not only based upon customary law but includes a large number of decrees of general councils and the Pope and derives its authority from the will of the Church. On the other hand there are authorities to show that Canon Law is recognized in India not on the ground of the authority of the Church but as forming part of the usage and custom of the Catholic parties concerned (see pages 119 and 120 of the writer's book Civil Ecclesiastical in India published by the Indian Catholic Truth Society—Trichinopoly). What is claimed is that just as codes of Hindu Law like the Mitakshara are recognized as applicable to the Hindus on account of their inherent authority, so should the Canon Law be recognized as applicable to Roman Catholics. (5) It is not expected that there would be a conflict between the loyalty of the Catholics to their church and their loyalty to the State, because the conflict will be, if at all, between certain spiritual ideals as to the sanctity of marriage and other points and the Civic ideas of the State Laws. Besides provisions of the Canon Law cover a number of other points, e.g., religious institutions which include religious endowments (vide the writer's Civil Ecclesiastical Law—Part III) not affected by Indian statutory enactments on which decisions of courts are not quite clear enough or uniform.

J. A. SALDANHA.

2nd October 1924.

VI

In clause 7, I should have liked to have vested the power of appointment of District Munsifs also in the Local Government who appoint District Judges and

Subordinate Judges. This matter was not pressed in the Committee owing to the Hon'ble the Law Member's ruling that it was ultra vires of the Local Council. I should like the Government when they address the Government of India on the question of appeals from District Munsifs direct to the High Court in the matter of suits whose money value exceed Rs. 5,000 to also bear this in mind and address the India Government also on this point.

5th October 1924.

P. SUBBARAYAN.

VII

While approving of the Bill as passed through the Select Committee, I regret it has not been possible to include an amendment vesting in Government the right to make the appointments of District Munsifs on the recommendation of the High Court, if necessary, while such a power has been retained by the Government in respect of higher judicial appointments such as the District Judge and the Subordinate Judge, it has been urged as an objection to such amendment that it cannot be introduced except by the intervention of the Legislative Assembly. Since the Reformed Council was constituted a large section of the peoples' representatives have unmistakably expressed themselves in favour of such a modification. We all expected this amendment would find a place in any Bill which might be brought by Government or that it would have been possible to effect a change in the Select Committee. One feels that without such an alteration, an amendment of the Civil Courts Act is not complete.

O. THANIKACHALLA CHETTI.

8th October 1924.

[3rd February 1925

[Note.—The alterations made by the Select Committee are printed in clarendon type.]

BILL No. 12 of 1924

A Bill to consolidate and amend the law relating to the Civil Courts of the Madras Presidency outside the Presidency town subordinate to the High Court.

Preamble.

Whereas it is expedient to consolidate and amend the law relating to the Civil Courts of the Madras Presidency outside the Presidency town subordinate to the High Court and Whereas the previous sanction of the Governor-General has been obtained to the passing of this Act; It is hereby enacted as follows:—

CHAPTER I

Preliminary

Short title.

1. This Act may be called the 'Madras Civil Courts Act, 1924.'

Local extent.

It extends to the Presidency of Madras (outside the Presidency town) except the scheduled districts.

Commencement. And it shall come into force on such day as the Local Government may, by notification, appoint.

CHAPTER II

Establishment and constitution of civil courts and appointment of Judges

Classes of courts.

- 2. There shall be the following classes of civil courts under this Act, namely,—
 - (a) the District Court;
 - (b) the Court of the Subordinate Judge; and
 - (e) the Court of the District Munsif.

Establishment of courts. 3. The number of courts under this Act (shall be fixed and) may, from time to time be altered by the Local Government. Provided that no alteration shall be made in the number of courts except with the sanction of the Legislative Council. The number of courts in

3rd February 1925

existence at the date of the commencement of the Act shall be deemed to have been fixed under the Act.

4. The Local Government may, in consultation with Number of the High Court, fix and from time to time vary by Judges and notification the number of Subordinate Judges to be appointed for a Subordinate Judge's Court or the number of District Munsifs to be appointed for a District Munsif's Court.

Subordinate

5. When more than one Subordinate Judge is ap-Powers of Additional pointed to a Subordinate Judge's Court or more than one Subordinate District Munsif to a District Munsif's Court, one of the Judges and Subordinate Judges or the District Munsifs shall be called Mansifs when the Principal Subordinate Judge or Principal District appointed to a Munsif and others Additional Subordinate Judges or Additional District Munsifs as the case may be.

Each of the Judges appointed to a Subordinate Judge's Court or a District Munsif's Court may exercise all or any of the powers conferred on the Court by this Act or any other law for the time being in force.

Subject to the general or special orders of the District Judge, the Principal Subordinate Judge or the Principal District Munsif may, from time to time, make such arrangements as he thinks fit for the distribution of the business of the court among the various Judges thereof.

6. The place at which any court under this Act shall Courtsbe held may be fixed, and may from time to time be altered,

in the case of a District Court or a Subordinate Judge's Court, by the Local Government, and

in the case of a District Munsif's Court, by the High Court. The places at which the civil courts are being held at the date of the passing of this Act shall be deemed to have been fixed under this Act.

The places fixed for any court under this section shall be deemed to be within the local jurisdiction of that court.

7. The Local Government, whenever the office of a District Judge or a Subordinate Judge is vacant and the the office of High Court whenever the office of a District Munsif is Jades, Subvacant, shall appoint to the office a duly qualified person.

Appointment to vacancy in District ordinate Judge or District Munsif.

Omitted.

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Explanation .- A person appointed to the office of a District Munsif shall possess the qualifications as required by the rules now in force or which the High Court may with the previous sanction of the Local Government hereafter make.

Omitted.

Temporary discharge of duties of District Judge.

8. In the event of the death of the District Judge, or of his being incapacitated by illness or otherwise for the performance of his duties,

or of his absence from the station in which the court is held,

the senior Subordinate Judge at the station shall, without interruption to his ordinary duties, assume charge of the District Judge's office and shall discharge such of the current duties thereof as are connected with the filing of suits and appeals, the execution of processes and the like,

and shall continue in charge of the office until the same is resumed or assumed by an officer duly appointed thereto.

9. Omitted.

CHAPTER III

Jurisdiction

Local limits of the jurisdiction of District Courts, Courts of Subor-Munsife.

10. The local limits of the jurisdiction of District Courts shall be fixed and may from time to time be varied by notification by the Local Government and of courts of Subordinate Judges and District Munsifs by the dinate Judges High Court.

> The present local limits of the jurisdiction of the civil courts to which this Act applies shall be deemed to have been fixed under this Act.

Jurisdiction of District Courts and Courte of Subordinate Judgos.

11. Save as otherwise provided by any enactment for the time being in force, the jurisdiction of District Courts and Courts of Subordinate Judges extends, subject to the provisions of the Code of Civil Procedure, 1908, to all Act v of 1908 original suits and proceedings of a civil nature.

Jurisdiction of a Court of a District Munsif.

Subject to like limitations, the jurisdiction of a Court of a District Munsif extends to all like suits and proceedings of which the amount or value of the subject-matter does not exceed Rs. 3,000.

Omitted.

- 12. When an appeal is allowed by law, the court Appeals authorized to hear the appeal shall be—
 - (1) (a) In the case of an original decree) of the District Court and
 - (b) In the case of an original decree of the Court of a Subordinate > The High Court. Judge when the amount or value of the subject-matter of the suit exceeds Rs. 5,000.
 - (2) From an original decree of a Court of a Subordinate Judge in cases not provided by clause (1) (b) above and from every decree of a District Munsif's Court.

The District Court.

Provided that the District Court may, subject to the orders of the High Court, refer any appeals from the decrees and orders of District Munsifs preferred in the District Court to any Subordinate Judge's Court within the district.

Provided also that whenever a Subordinate Judge's Court is established in any district at a place remote from the station of the District Court, the High Court may, with the previous sanction of the Local Government, direct that appeals from decrees and orders from the courts of District Munsifs within the local limits of the jurisdiction of such court of Subordinate Judge be preferred in the latter court.

With regard to any appeal so referred or preferred, the Subordinate Judge's court concerned shall be deemed the court authorized to hear the appeal.

13. When the subject-matter of any suit or proceeding valuation of is land, a house or a garden its value shall, for the purpose saits for of the jurisdiction conferred by this Act, be fixed in the property. manner provided by clause V of section 7 of the Court Fees Act VII of Act, 1870, as amended by the Madras Court Fees (Amendment) Act, 1922.

immovable

1870. Mad. Act V of 1922.

14. The High Court may, by notification, invest, Investiture of within such local limits as it shall from time to time Judge or appoint:

any District or Subordinate Judge with the jurisdiction jurisdiction. of a Judge of a Court of Small Causes for the trial of suits cognisable by such courts up to the amount of Rupees five hundred;

Subordinate Judge with

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Investiture of District Munsif with small cause jurisdiction.

and any District Munsif with the same jurisdiction up to the amount of Rupees three hundred.

and may, by like notification when it thinks fit withdraw such jurisdiction from the District or Subordinate Judge or Munsif so invested.

Law administered by courts to Indians.

- 15. When, in any suit or proceeding it is necessary for any court under this Act to decide any question regarding succession, inheritance, marriage, or caste or any religious usage or institution,
 - (a) the Muhammadan Law in cases where the parties are Muhammadans,

and the Hindu Law in cases where the parties

are Hindus, or

- (b) any custom (if such there be) having the force of law and governing the parties or property concerned,
 - shall form the rule of decision unless such law or custom has, by legislative enactment, been altered or abolished,
- (c) in cases where no specific rule exists, the court shall act according to justice, equity and good conscience.

Judges not to try suits in which they

16. No District Judge, Subordinate Judge or District Munsif shall try any suit to or in which he is a party or are interested. personally interested or shall adjudicate upon any proceeding connected with, or arising out of, such suit.

Nor to try appeals from decrees or orders passed by them in other capacities,

No District Judge or Subordinate Judge shall try any appeal against a decree or order passed by himself in another capacity.

Mode of disposing such suits and appeals.

When any such suit, proceeding or appeal comes before any such officer, he shall report the circumstances to the officer to whom he is immediately subordinate. The superior officer shall thereupon dispose of the case according to law.

Omitted.

CHAPTER IV

Ministerial officers

Appointment, suspension or removal of ministerial officers of District Courts.

17. The ministerial officers of the District Courts shall be appointed, and may be suspended or removed, by the Judges of such courts, whose orders in such matters shall, subject to the control of the High Court, be final.

18. The ministerial officers of the Court of a Sub- Appointment, ordinate Judge or of a District Munsif shall be appointed etc., of ministerial and may be suspended or removed by the Judge officers of thereof or if the court consists of more than one Courts. Judge by the principal Judge thereof whose order in such matter shall, subject to the control of the District Judge and the High Court, be final.

The existing ministerial officers of the civil courts falling under this Act shall be deemed to have been appointed under the provisions of this Act.

19. Th appointment, suspension or removal of Rules reguofficers under this chapter shall be made subject to such appointments rules as the Local Government from time to time prescribes or punishin this behalf.

ments.

Every person appointed under this chapter shall Dulies of perform such duties as may from time to time be imposed ministerial upon him by the presiding officer of the court to which he belongs.

20. (1) The High Court may transfer all or any of Transfer of the ministerial officers of any civil court subject to its ministerial superintendence to any other such court.

(2) The District Judge may transfer all or any of the ministerial officers of any court under his control to any other such court.

CHAPTER V

Misconduct of Judges.

21. The Local Government may suspend or remove Suspension of any District Judge or Subordinate Judge for any misconduct.

Judge by Local Goveroment.

22. The High Court may, whenever it sees urgent Suspension of necessity for so doing, suspend a Subordinate Judge pending the orders of the Local Government.

Subordinate Judge by high Court.

The High Court shall immediately report the circumstances of such suspension, and the Local Government shall make such order thereon as it thinks fit.

23. The High Court may suspend any District Munsif Suspension of who is alleged to have misconducted himself, or may Munsif by appoint a commission for enquiring into his alleged misconduct.

and commission of enquiry. Exercise by High ('ourt of powers

District

High Court

The provisions of Act XXXVII of 1850 (for regulating enquiries into the behaviour of public servants) shall apply to enquiries under this section, the powers conferred by that Act on the Government being exercised by Act by the High Court.

conferred on Government XXXVII of 1850.

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On receiving the report of the result of any such enquiry, the High Court may, if it thinks fit, remove the Munsif from office, or suspend him or inflict such other punishment as it may deem proper.

24. Omitted.

CHAPTER VI

Miscellaneous

25. Every court under this Act shall use a seal of such Seal of Court. form and dimensions as may, for the time being, be prescribed by the Local Government.

District Judge to control Civil Courts of District.

26. Subject to the other provisions of this Act and to the rules for the time being in force and prescribed by the High Court in this behalf, the general control over all the Civil Courts under this Act in any district is vested in the District Judge.

Vacation.

27. The High Court may permit the Civil Courts under its control to adjourn from time to time for periods not exceeding in the aggregate two months in each year.

Enactmer.te repealed.

28. The enactments mentioned in the schedule are hereby repealed to the extent specified in the fourth column thereof:—

SCHEDULE

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		(Decours 20.)
Year. (1)	Number. (2)	Subject or short title. Extent of repeal. (3) (4)
	Ac	ets of the Governor-General in Council.
1873	III	The Madras Civil Courts So much as has not Act, 1873. been repealed.
1877	XIX	The Madras Civil Courts Do. (Amendment) Act, 1877.
1885	XXI	The Madras Civil Courts Do. Act, 1885.
1914	1V	The Decentralization Act, In Part I of the 1914. Schedule, the entries relating to the Madras Civil Courts Act, 1873.
	¥.	Acts of the Local Government.
1916	111	The Madras Civil Courts The whole Act. (Amendment) Act, 1916.
1919	VI	The Madras Civil Courts Do. (Amendment) Act.